

H. B. 2731

(By Delegates Williams, Canterbury, T. Campbell,  
Kominar and Michael)

[Introduced January 21, 2011; referred to the  
Committee on Education then Finance.]

**FISCAL  
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by  
adding thereto a new article, designated §11-13AA-1; and to  
amend and reenact §18-2-5 of said code, all relating to  
authorizing a tax credit for new teachers in critical needs  
areas; and requiring the State Board of Education to determine  
standards defining "critical needs areas" in both subject areas  
and geographic areas.

*Be it enacted by the Legislature of West Virginia:*

That the Code of West Virginia, 1931, as amended, be amended  
by adding thereto a new article, designated §11-13AA-1; and that  
§18-2-5 of said code be amended and reenacted, all to read as  
follows:

**CHAPTER 11. TAXATION.**

**ARTICLE 13AA. CRITICAL NEEDS TEACHERS TAX CREDITS.**

**§11-13AA-1. Tax credits for new critical needs teachers.**

(a) Credit allowed. -- For those tax years beginning on or

1 after January 1, 2011, there is allowed a credit for any taxpayer,  
2 who is a teacher, against personal income taxes imposed by this  
3 state, for wages paid to new teachers in critical needs areas of  
4 education as the term "critical needs areas" is defined by the  
5 State Board of Education pursuant section five, article two,  
6 chapter eighteen of this code.

7 (b) Amount of credit. -- For the first three years of  
8 employment by a teacher in a critical needs area, the tax credit is  
9 equal to the taxes on personal income due by that taxpayer for the  
10 tax year. If the taxpayer continues to teach in a critical needs  
11 area for an additional period of five years, the tax credit is  
12 equal to fifty percent of the taxes due by that taxpayer for the  
13 next five tax years.

14 (c) Legislative rule. -- The Tax Commissioner shall propose a  
15 legislative rule for legislative approval as provided in article  
16 three, chapter twenty-nine-a of this code to implement this  
17 section.

18 **CHAPTER 18. EDUCATION.**

19 **ARTICLE 2. STATE BOARD OF EDUCATION.**

20 **§18-2-5. Powers and duties generally; public school entrance age;**  
21 **"public schools" not to include kindergartens; critical**  
22 **needs areas.**

23 Subject to and in conformity with the Constitution and laws of

1 this state, the State Board of Education shall exercise general  
2 supervision of the public schools of the state, and shall make  
3 rules in accordance with the provisions of article three-b, chapter  
4 twenty-nine-a of this code for carrying into effect the laws and  
5 policies of the state relating to education, including rules  
6 relating to standards for performance and measures of  
7 accountability, the physical welfare of pupils, the education of  
8 all children of school age, school attendance, evening and  
9 continuation or part-time day schools, school extension work, the  
10 classification of schools, the issuing of certificates upon  
11 credentials, the distribution and care of free textbooks by the  
12 county boards of education, the general powers and duties of county  
13 boards of education, and of teachers, principals, supervisors and  
14 superintendents, and such other matters pertaining to the public  
15 schools of the state as may seem to the state board to be necessary  
16 and expedient.

17       Notwithstanding any other provision of law which may be to the  
18 contrary, and notwithstanding the rule-making powers given to the  
19 State Board of Education by this section, a child ~~shall~~ is not ~~be~~  
20 permitted to enter the public schools of this state in any school  
21 year, beginning with the school year 1983-84, unless ~~such~~ the child  
22 ~~be~~ is six years of age prior to September 1 of ~~such~~ the school year  
23 or is attending public school in accordance with article twenty of  
24 this chapter. ~~Provided, That children who have successfully~~

1 ~~completed a kindergarten program in the school year 1982-83, may~~  
2 ~~enter the public schools notwithstanding the provisions of this~~  
3 ~~section.~~ The term "public schools" as used in the preceding  
4 sentence ~~shall not be deemed to~~ does not include public  
5 kindergartens. ~~but nothing herein shall~~ This section does not  
6 prevent a county board from permitting a child enrolled in  
7 kindergarten from entering public schools for attendance in  
8 particular curriculum areas.

9 The state board shall develop a three-year plan to provide for  
10 the transition to developmental programming and instruction to be  
11 provided to the students in kindergarten through fourth grade and  
12 further shall, include the method of information dissemination in  
13 order to provide for parental preparation, and further shall, in  
14 conjunction with the professional development center, develop an  
15 ongoing program for training of principals and classroom teachers  
16 in methods of instruction to implement the developmental program.  
17 The existing developmental programs throughout the state shall be  
18 involved in this process and shall be provided an opportunity to  
19 assist in pilot programs to begin no later than September 1, 1991.  
20 The plan shall be fully implemented by September 1, 1993.

21 On or before July 1, 2011, the state board shall develop  
22 standards applicable to defining "critical needs areas" in the  
23 various counties of the state and the hiring of new teachers in  
24 these areas. New teachers hired to teach in these critical needs

1 areas are entitled to receive credit against their state personal  
2 tax liability as set out in article thirteen-z, chapter eleven of  
3 this code. "Critical needs areas" include both subject areas and  
4 geographic areas.

NOTE: The purpose of this bill is to authorize a tax credit for new teachers in critical needs areas. It requires the State Board of Education to determine standards defining "critical needs areas" in both subject areas and geographic areas. The tax credit for the first three years of employment in such an area shall equal the teachers' liability for personal income taxes. If the teacher continues to teach in a critical needs area for another five years, the tax credit is equal to fifty percent of the tax liability.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.