

**Senate Bill No. 446**

(By Senators Wills, Kessler (Acting President), Foster,  
Prezioso, Laird, Stollings, Plymale, Klempa and Yost)

[Introduced February 7, 2011; referred to the Committee on  
Education; and then to the Committee on Finance.]

**FISCAL  
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by  
adding thereto a new section, designated §11-27-38, relating  
to retaining nursing educators; providing a tax credit up to  
\$3,500 for full-time nursing faculty members in the state;  
establishing the criteria for taking the credit; granting  
rule-making authority to the State Tax Commissioner; and  
defining terms.

*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 section, designated §11-27-38, to read as  
follows:

**ARTICLE 27. HEALTH CARE PROVIDER TAXES.**

**§11-27-38. Tax credit for nursing faculty.**

(a) As used in this section:

(1) "Full-time nursing faculty member" means a faculty member

1 who is employed in a nursing education program in a full-time  
2 capacity as defined by his or her employer.

3 (2) "Institution of higher education located in West Virginia"  
4 means a public or private educational institution that offers a  
5 nursing curriculum for students seeking to become licensed  
6 professional nurses pursuant to section two, article seven, chapter  
7 thirty of this code.

8 (b) Nurses who are employed as full-time nursing faculty  
9 members at institutions of higher education located in West  
10 Virginia who are actively engaged in the practice of teaching  
11 nursing are allowed a credit against the taxes imposed by article  
12 twenty-one, chapter eleven of this code a maximum amount of up to  
13 \$3,500 per year.

14 (c) The tax credit is only available during the tax year it is  
15 granted and is not available to adjunct faculty members or other  
16 part-time nursing instructors.

17 (d) The tax credit is not refundable and may only be used to  
18 offset or reduce a tax liability.

19 (e) If the amount of the credit exceeds the taxpayer's  
20 liability for the taxable year, the amount that exceeds the tax  
21 liability may not be carried over to subsequent years.

22 (f) The tax credit may not be applied against a person's tax  
23 liability until all other credits available to the taxpayer have  
24 been applied.

25 (g) The State Tax Commissioner shall propose for legislative

1 approval legislative rules pursuant to chapter twenty-nine-a of  
2 this code regarding the applicability, method of claiming of the  
3 credit and documentation necessary to claim the credit allowed by  
4 this section.

5 (h) Upon the tax department's request, the employer of any  
6 taxpayer taking the credit established by this section shall  
7 provide an affidavit attesting to the facts supporting eligibility  
8 for the credit to the department.

NOTE: The purpose of this bill is to retain full-time nursing  
educators in the state by providing a tax credit up to \$3,500 for  
full-time nursing faculty members. The bill sets forth the criteria  
for the credit. The bill also grants rule-making authority to the  
Tax Commissioner.

This section is new; therefore, strike-throughs and  
underscoring have been omitted.