

H. B. 4276

(By Delegates Barrett, M. Poling, Perry, Campbell, Sumner, Barill, Walker, Fragale, Pethtel, Tomblin and Eldridge)

[Introduced January 23, 2014; 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 section, designated §11-21-10b, relating to providing a credit against personal income tax for classroom teachers for nonreimbursed costs of supplies.

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 §11-21-10b to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for classroom teacher nonreimbursed supplies.

An annual credit against the tax imposed by the provisions of this article shall be allowed as follows: Up to \$100 for classroom teachers (preK through 12) who use their own funds during that year for nonreimbursed classroom supplies. The credit may not exceed any federal tax credit for the same purpose.

NOTE: The purpose of this bill is to provide a credit against personal income tax for classroom teachers for nonreimbursed costs of supplies. The credit may not exceed \$100 or any federal tax credit.

§11-21-10b is new; therefore it has been completely underscored.