

H. B. 2470

(By Delegates Campbell, Moye, Householder and Ashley)

[Introduced January 28, 2015; 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 §11-21-8i, relating to nursing education faculty; defining terms; creating a tax incentive from the personal income tax to encourage nurse faculty to remain in West Virginia; and assigning powers and duties to the State Tax Commissioner.

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 §11-21-8i, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-8i. Retaining nursing education faculty with tax incentive.

(a) As used in this section:

(1) "Full-time nursing faculty member" as defined in Series 133 Procedural Rule of HEPC

Series, Section 1 2.1.6. Full-time Faculty- employment as a faculty member for a full academic year

(at least nine month contract basis) for at least six semester credit hours teaching per semester or the

1 equivalent in teaching, research, public service, and/or administrative responsibilities.

2 (2) "Institution of higher education located within West Virginia" means both public and
3 private educational facilities that offer a nursing curriculum for students seeking to become licensed
4 as nursing professionals pursuant to section two, article seven, chapter thirty of this code.

5 (b) A tax deduction in the amount of \$2,500 per year for nurses employed as a full-time nurse
6 faculty in an institution of higher education located within West Virginia is allowed for taxes
7 imposed by this article. The availability of the deduction is subject to the following:

8 (1) The tax deduction is only available to nursing faculty actively engaged in the practice of
9 teaching during the tax year in which it is granted.

10 (2) In no instance is the tax deduction available in any full or prorated form to "adjunct
11 faculty members" or other part-time professors of nursing.

12 (3) The amount of tax incentive not deductible in that taxable year may not be carried over
13 to the following year.

14 (c) The Tax Commissioner shall make available suitable forms with instructions for claiming
15 the deduction. The claim shall be in a form that the Tax Commissioner prescribes. The Tax
16 Commissioner may propose for legislative approval legislative rules pursuant to chapter
17 twenty-nine-a of this code, not inconsistent with the law, to carry into effect the provisions of this
18 section.

19 (d) An affidavit attesting to the facts that create eligibility for the tax deduction shall be
20 furnished by the taxpayer's employer to the State Tax Division upon the division's request.

NOTE: The purpose of this bill is to promote the retention of nursing education faculty by providing them a tax deduction of \$2,500 per year.

§11-21-8i is new; therefore, it has been completely underscored.