

WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Introduced

House Bill 2470

FISCAL
NOTE

2015 Carryover

(BY DELEGATES CAMPBELL AND HOUSEHOLDER)

[Introduced January 13, 2016; referred to the
Committee on Education then Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-21-8i, relating to nursing education faculty; defining terms; creating a tax
 3 incentive from the personal income tax to encourage nurse faculty to remain in West
 4 Virginia; and assigning powers and duties to the State Tax Commissioner.

Be it enacted by the Legislature of West Virginia:

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new
 2 section, designated §11-21-8i, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

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

1 (a) As used in this section:

2 (1) "Full-time nursing faculty member" as defined in Series 133 Procedural Rule of HEPC
 3 Series, Section 1 2.1.6. Full-time Faculty- employment as a faculty member for a full academic
 4 year (at least nine month contract basis) for at least six semester credit hours teaching per
 5 semester or the equivalent in teaching, research, public service, and/or administrative
 6 responsibilities.

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

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

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

15 (2) In no instance is the tax deduction available in any full or prorated form to "adjunct

16 faculty members" or other part-time professors of nursing.

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

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

24 (d) An affidavit attesting to the facts that create eligibility for the tax deduction shall be
25 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.