

WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Introduced

House Bill 4640

BY DELEGATES J. NELSON, R. SMITH, PHILLIPS, IHLE,
BUTLER, MCGEEHAN, BLAIR, SOBONYA, FOSTER AND
FRICH

[Introduced February 22, 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 §11-21-24a, relating to providing a tax credit in the amount of fifty percent
 3 of the cost of educating a student in a public school for a taxpayer educating a student in
 4 a private or home school; and providing for rule-making.

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 §11-21-24a, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-24a. Tax credit for private schooling.

1 A parent or legal guardian who is a resident of West Virginia is entitled to receive a tax
 2 credit against his or her personal income tax liability, otherwise due under this article, upon the
 3 completion of a school year, as defined in section two, article one, chapter eighteen, in the amount
 4 of fifty percent of the cost of educating a student in a public school for providing private or home
 5 schooling pursuant to the educational requirements set by the State Board of Education for
 6 primary and secondary programs and standards.

7 The State Tax Commissioner shall provide rules for reporting, filing and application of
 8 claims for the tax credit provided under this section in a manner which conforms to the rules for
 9 tax liability otherwise due.

NOTE: The purpose of this bill is to provide a tax credit in the amount of fifty percent of the cost of educating a student in a public school for educating a student in a private or home school. The bill provides for rule-making authority.

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