WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

House Bill 2094

BY DELEGATES MCGEEHAN AND FOLK

[Introduced February 8, 2017; 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 §11-21-25, relating to allowing a taxpayer a personal income tax credit for

3   each dependent that participated in home educational instruction for the most recent

4   academic year.

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 §11-21-25, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-25. Home Instruction Tax Relief Act.

1   (a) *Short Title.*-- This section shall be known and may be cited as the "Home Instruction

2   Tax Relief Act."

3   (b) *Definitions.*-- For the purposes of this section "home instruction" means the home

4   educational instruction of a child that complies with the requirements of section one, article eight,

5   chapter eighteen of this code.

6   (c) *Credit Allowed.*-- For tax years beginning on or after January 1, 2017, a taxpayer shall

7   be allowed a credit against the tax imposed by this article in the amount of $100 for each child in

8   the taxpayer's household that meets the following requirements:

9   (1) The taxpayer claimed the child as a dependent, as defined by 26 U.S.C. § 152, on the

10   taxpayer's federal income tax return for the taxable year; and

11   (2) The child participated in home instruction, in compliance with section one, article eight,

12   chapter eighteen of this code, for the duration of the most recent academic year.

NOTE: The purpose of this bill is to allow a taxpayer a personal income tax credit for each dependent that participated in home educational instruction for the most recent academic year.

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