

WEST VIRGINIA LEGISLATURE
2019 FIRST EXTRAORDINARY SESSION

Introduced

House Bill 201

BY DELEGATES HANSHAW (MR. SPEAKER) AND MILEY

[BY REQUEST OF THE EXECUTIVE]

[Introduced June 17, 2019; Referred
to the Select Committee on Education Reform D]

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 establishing a tax credit up to \$250 for the purchase of
3 supplementary education materials or professional development costs incurred by a
4 classroom teacher, classroom aide, autism mentor, braille specialist, early childhood
5 classroom assistant, paraprofessional, sign language assistant teacher, educational sign
6 language interpreter, or sign support specialist employed by a public or private school.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-25. Education expenses tax credits.

1 (a) Credit allowed. — For those tax years beginning on or after January 1, 2019, there is
2 allowed a nonrefundable credit for expenses incurred for the purchase of supplementary
3 education materials or professional development costs incurred by a classroom teacher,
4 classroom aide, autism mentor, braille specialist, early childhood classroom assistant,
5 paraprofessional, sign language assistant teacher, educational sign language interpreter, or sign
6 support specialist employed by a public or private school.

7 (b) Amount of credit. — A person eligible for the credit pursuant to subsection (a) of this
8 section may claim a tax credit not to exceed \$250.

9 (c) Qualifying educational expenses. — Qualifying expenses include costs relating to
10 computer equipment, including education-related software and services, textbooks, workbooks,
11 curricula, and other written or supplementary materials used for curricular, cocurricular, or extra-
12 curricular instruction and expenses for curricular or cocurricular activities.

13 (d) Unused credit. — If any credit remains after application of §11-21-25(c) of this code,
14 that amount is forfeited. A carryback to a prior taxable year is not allowed for the amount of any
15 unused portion of any annual credit allowance.

NOTE: The purpose of this bill is to establish a personal tax credit for classroom teachers

spending money on supplementary education supplies or professional development courses.

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