

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2457

FISCAL
NOTE

BY DELEGATES KUMP, HOUSEHOLDER, MCGEEHAN AND

COOPER

[Introduced January 16, 2019; 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 creating the Educational Equality Act; authorizing a tax
 3 credit for parents and legal guardians whose children attend a nonpublic school;
 4 prohibiting the creation of additional regulations over the education of a child whose parent
 5 or legal guardian receives the tax credit; and authorizing rulemaking.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-24a. Tax credit for nonpublic schooling; short title; rulemaking.

1 (a) This section may be known and cited as the “Educational Equality Act.”
 2 (b) For tax years beginning after December 31, 2019, a parent or legal guardian who is a
 3 resident of West Virginia is entitled to receive a tax credit against his or her personal income tax
 4 liability, otherwise due under this article, upon the completion of a school year, as set forth in §18-
 5 1-2 of this code, in the amount of \$500 per child for each child attending a nonpublic school. The
 6 nonpublic school must meet the educational requirements set by the State Board of Education for
 7 primary and secondary programs and standards. The State Board of Education may not create
 8 any additional regulations over the education of a child whose parent or legal guardian receives
 9 a tax credit as authorized by this section.
 10 (c) The Tax Commissioner may propose legislative rules for promulgation in accordance
 11 with §29A-3-1 et seq. of this code in order to implement this section and develop and publish any
 12 instructions, any or all of which as may be determined to be necessary to provide to taxpayers
 13 guidance and assistance when claiming this tax credit.

NOTE: The purpose of this bill is to create the Educational Equality Act. The bill authorizes a \$500 tax credit per child for parents and legal guardians whose children attend a nonpublic school. The bill prohibits the creation of additional regulations over the education of a child whose parent or legal guardian receives the tax credit. The bill authorizes rulemaking.

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