

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 3063

FISCAL
NOTE

BY DELEGATES BIBBY, HARDY, ESPINOSA, SUMMERS,
KESSINGER, WAXMAN, HANNA, WILSON, BUTLER,
HIGGINBOTHAM AND COOPER

[Introduced February 12, 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 §11-21-25, relating to allowing a taxpayer a personal income tax credit, up to
 3 \$500, for amounts expended on qualified educational expenses for each of the taxpayer’s
 4 children that participated in home educational instruction or attended a private school for
 5 the most recent academic year.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-25. Home Instruction and private school tax credit.

1 (a) For tax years beginning after Dec 31, 2019, a taxpayer is allowed a credit against the
 2 tax imposed by this article of up to \$500 for qualified educational expenses for each child in the
 3 taxpayer’s household if:

4 (1) The taxpayer claimed the child as a dependent, as defined by 26 U.S.C. § 152, on the
 5 taxpayer’s federal income tax return for the taxable year;

6 (2) The taxpayer resided within West Virginia for a minimum of one year prior to claiming
 7 the credit; and

8 (3) The child was enrolled in a private school or participated in home instruction, in
 9 compliance with §18-8-1 of this code, for the duration of the most recent school year.

10 (b) Qualifying educational expenses shall be determined by the Tax Commissioner, and
 11 at a minimum include, tuition, books, and other necessary curriculum materials.

12 (c) The Tax Commissioner shall prescribe and supply all necessary instructions and forms
 13 for administration of this section. Additionally, the Tax Commissioner may propose rules for
 14 legislative approval in accordance with the provisions of §29A-3-1 et seq. of this code the
 15 commissioner considers necessary for the implementation of this section.

NOTE: The purpose of this bill is to allow a taxpayer a personal income tax credit, up to \$500, for amounts expended on qualified educational expenses for each of the taxpayer’s children that participated in home educational instruction or attended a private school 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.