

# WEST VIRGINIA LEGISLATURE

## 2020 REGULAR SESSION

Introduced

### House Bill 4053

FISCAL  
NOTE

BY DELEGATES STEELE AND FOSTER

[Introduced January 08, 2020; Referred to the Committee  
on 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 granting tax credits for parents and legal guardians  
 3 whose children are in a home schooling program or private school; and providing rule-  
 4 making authority.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-24a. Tax credit for providing home or private schooling.**

1 (a) 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, in the  
 3 amount of \$3,000 for providing one year of home schooling or private schooling for one or more  
 4 children pursuant to the educational requirements set by the State Board of Education for primary  
 5 and secondary programs and standards. The tax credit is limited to \$3,000 annually per taxpayer  
 6 regardless of the number of children schooled. The State Board of Education may not create any  
 7 additional regulations over the education of a child whose parent or legal guardian receives a tax  
 8 credit as authorized by this section.

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

NOTE: The purpose of this bill is to provide a personal income tax credit of \$3,000 to parents or legal guardians who provide a year of home or private, primary or secondary education for their children. The credit is limited to \$3,000 per tax payer and not based on the number of children schooled. The bill authorizes rule-making.

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