# WEST VIRGINIA LEGISLATURE

## 2020 REGULAR SESSION

## Introduced

# House Bill 4140

FISCAL
NOTE

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[Introduced January 13, 2020; 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 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, upon the

3    completion of a school year, as defined in §18-1-2 of this code in the amount of $500 per child for

4    providing home schooling or private schooling pursuant to the educational requirements set by

5    the State Board of Education for primary and secondary programs and standards. The State

6    Board of Education may not create any additional regulations over the education of a child whose

7    parent or legal guardian receives a tax credit as authorized by this section.

8          (b) The State Tax Commissioner shall provide rules for reporting, filing and application of

9    claims for the tax credit provided under this section in a manner which conforms to the rules for

10    tax liability otherwise due.

> NOTE: The purpose of this bill is to provide a personal income tax credit of $500 per child to parents or legal guardians who provide home or private, primary or secondary education for their children.  The tax credit will be effective upon the completion of a school year.  The bill authorizes rule-making.
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> Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.