

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2214

FISCAL
NOTE

BY DELEGATE MCGEEHAN

[Introduced February 10, 2021; 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 for
 3 each dependent that participated in home educational instruction for the most recent
 4 academic year.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-25. Home Instruction Tax Relief Act.

1 (a) Short Title.-- This section shall be known and may be cited as the “Home Instruction
 2 Tax Relief Act.”

3 (b) Definitions.-- For the purposes of this section “home instruction” means the home
 4 educational instruction of a child that complies with the requirements of §18-8-1 of this code.

5 (c) Credit Allowed.-- For tax years beginning on or after January 1, 2021, a taxpayer shall
 6 be allowed a credit against the tax imposed by this article in the amount of \$100 for each child in
 7 the taxpayer’s household that meets the following requirements:

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

10 (2) The child participated in home instruction, in compliance with §18-8-1 of this code, for
 11 the duration of the most recent academic year.

NOTE: The purpose of this bill is to allow a taxpayer a personal income tax credit for each dependent that participated in home educational instruction 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.