

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2238

FISCAL
NOTE

BY DELEGATES STEELE AND FOSTER

[Introduced February 10, 2021; 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 establishing 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) For tax years beginning on or after January 1, 2021, a parent or legal guardian who is
2 a resident of West Virginia is entitled to receive a tax credit against his or her personal income
3 tax liability, otherwise due under this article, in the amount of \$3,000 for providing one year of
4 home schooling or private schooling for one or more children pursuant to the educational
5 requirements set by the State Board of Education for primary and secondary programs and
6 standards. The tax credit is limited to \$3,000 annually per taxpayer regardless of the number of
7 children schooled. The State Board of Education may not create any additional regulations over
8 the education of a child whose parent or legal guardian receives a tax credit as authorized by this
9 section.

10 (b) The State Tax Commissioner shall propose rules for legislative approval in accordance
11 with the provisions of §29A-3-1 et seq. of this code for the administration of the provisions of this
12 section, including the reporting, filing, and application of claims for the tax credit provided under
13 this section in a manner which conforms to the rules for 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.