

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

Introduced

### House Bill 2623

FISCAL  
NOTE

BY DELEGATES SKAFF, ZUKOFF, HIGGINBOTHAM,

LOVEJOY AND YOUNG

[Introduced February 19, 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 §11-21-97, relating to a tax credit for any new teacher who remains in the state  
3 and works as a teacher five years after graduation.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-97. Tax credit for new teachers.**

1 Any new teacher who remains in West Virginia and works as a teacher for five years after  
2 graduation is eligible for a credit against personal income taxes not to exceed \$1200.

NOTE: The purpose of this bill is to provide a tax credit to encourage new teachers to remain in the state and teach for five years after graduation.

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