

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4748

FISCAL
NOTE

BY DELEGATES WALKER, HANSEN, AND THOMPSON

[Introduced February 15, 2022; 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 §11-21-97, relating to providing an exemption for state income tax for West
3 Virginia public school teachers and personnel; and providing for guidelines.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-97. Exemption for public school teachers and personnel from state income tax.

1 (a) Legislative findings. - By providing an exemption on the payment of state income tax
2 for educators, it is the goal of the West Virginia Legislature to attract new teachers and personnel
3 to the profession, as well as reward those teachers and personnel who work tirelessly to support
4 West Virginia students.

5 (b) Establishment of exemption. - There is hereby provided an exemption for West Virginia
6 public school teachers administrators, teachers, and personnel from paying state income tax to
7 the State of West Virginia. Administrators, teachers, and personnel must provide documentation
8 to the tax department that they are employed part-time or full-time by a West Virginia public
9 school. This credit does not extend to other employment and income derived from such
10 employment by administrators, teachers, and personnel.

11 (c) Effective date. - The provisions of this section shall take effect July 1, 2022.

NOTE: The purpose of this bill is to provide an exemption for West Virginia public school teachers, administrators, and personnel from paying state income tax.

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