

# WEST VIRGINIA LEGISLATURE

## 2023 REGULAR SESSION

Introduced

### House Bill 2079

FISCAL  
NOTE

By Delegate Walker

[Introduced January 11, 2023; 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 article,  
 2 designated §11-13MM-1, §11-13MM-2, §11-13MM-3, and §11-13MM-4, relating to school  
 3 personnel, providing for a housing tax credit for teachers residing in West Virginia for five  
 4 years or greater.

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

**ARTICLE 13MM. HOUSING CREDIT FOR TEACHERS.**

**§11-13MM-1. Legislative purpose.**

1 The Legislature finds that the retention of experienced teachers employed within the state  
 2 promotes the general welfare and safety of the people of this state by enhancing the education of  
 3 our students and future leaders.

4 In order to promote the retention of experienced teachers employed within the state, and to  
 5 bestow favor for their selfless services rendered, there is hereby provided a tax credit for the  
 6 teachers who remain residing within West Virginia and employed as a teacher for five years or  
 7 greater.

**§11-13MM-2. Eligibility for tax credit; creation of the credit.**

1 (a) There shall be allowed to every eligible taxpayer employed as a teacher in the State of  
 2 West Virginia, who has been employed as a teacher and resided in West Virginia for five years or  
 3 greater, and is currently residing and employed as a teacher therein for the full duration of the tax  
 4 year, a credit for housing expenses against the tax payable under §11-21-1 et seq. of this code.  
 5 The amount of this credit shall be \$2,000 per year.

6 (b) The provisions of this article shall be reasonably construed. The burden of proof is on  
 7 the person claiming the credit allowed by this article to establish by clear and convincing evidence  
 8 that the person is entitled to the amount of credit asserted for the taxable year.

**§11-13MM-3. Legislative Rules.**

1 The State Tax Commissioner shall provide by appropriate rule or regulation for the  
 2 reporting, filing, and application of claims of the tax credit provided for in this article in a manner in

3 conformity with the legislative purpose.

**§11-13MM-4. Effective Date.**

1 This article shall be effective for the tax year beginning after December 1, 2022.

NOTE: The purpose of this bill is to provide a housing tax credit for teachers employed and residing in West Virginia for five years or greater.

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