WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2023 REGULAR SESSION

Introduced

House Bill 2088

By Delegate Walker

[Introduced January 11, 2023; Referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-80, relating to providing an exemption for state income tax for West Virginia public school teachers and personnel; and providing for guidelines.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-80. Exemption for public school teachers and personnel from state income tax.

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

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

(c) *Effective date.* — The provisions of this section shall take effect January 1, 2024.

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.