

2009 SESSION

INTRODUCED

090503806

**HOUSE BILL NO. 1976**

Offered January 14, 2009

Prefiled January 13, 2009

*A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.12, relating to a school supplies expense tax credit.*

Patrons—Ware, R.L., Athey and Cole

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.12 as follows:**

*§ 58.1-339.12. School supplies expense tax credit.*

*For taxable years beginning on or after January 1, 2009, any individual shall be allowed a credit against the tax imposed by § 58.1-320 in an amount equal to 100 percent of the amount paid by such individual for school supplies including, but not limited to, books, pencils, pens, paper, markers, calculators, instructional materials, and other materials (i) provided for use by students in public or private primary or secondary schools or (ii) used directly for the instruction of students being home schooled. However, the annual credit amount shall not exceed \$125 for individual taxpayers and \$250 for taxpayers filing a joint return.*

INTRODUCED

HB1976