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HOUSE BILL NO. 999

Offered January 11, 2012

Prefiled January 11, 2012

A *BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.13, relating to tax credit for individuals who telework.*

Patrons—Ramadan, Helsel, Hodges, Rush, Rust, Villanueva and Webert

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 58.1-339.13 as follows:

§ 58.1-339.13. Telework tax credit.

A. As used in this section, unless the context requires a different meaning:

"Telework" means the performance of normal and regular work functions on a workday at a location different from the place where work functions are normally performed and that is within or closer to the taxpayer's residence. The term shall not include performance of work functions for a home-based business or by a taxpayer who is self-employed. The term shall also not include extensions of the workday or work performed on a weekend or holiday.

B. For taxable years beginning on or after January 1, 2012, but before January 1, 2017, a taxpayer shall be allowed a \$500 credit against the tax levied pursuant to § 58.1-320 if the taxpayer teleworks. In order to be eligible for the credit, the taxpayer shall submit certification from the taxpayer's employer to the Department, on such a form or in such a manner as specified by the Department, that the taxpayer teleworked at least 20 hours a week during at least 45 weeks in the tax year for which the credit is being claimed.

C. The amount of credits available to any taxpayer in any tax year under this section shall not exceed the taxpayer's tax liability. No unused tax credit shall be carried forward or carried back against the taxpayer's tax liability.

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