

# 2014 SESSION

LEGISLATION NOT PREPARED BY DLS  
INTRODUCED

14103589D

## HOUSE BILL NO. 950

Offered January 8, 2014

Prefiled January 8, 2014

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 credits for certain home instruction expenses or private school tuition and expenses.*

Patron—LaRock

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. Home instruction and private school tax credit.**

A. *For taxable years beginning on or after January 1, 2014, the parent or legal guardian of a child receiving home instruction authorized under § 22.1-254.1 or a child attending an accredited private school shall be allowed a credit against the tax levied pursuant to § 58.1-320 for amounts paid by the parent or legal guardian for his child for (i) instruction-related materials, including textbooks, workbooks, and supplies; (ii) courses or programs used in the home instruction; or (iii) private school tuition. The credit shall equal the lesser of the amount actually paid in the taxable year for such costs or half of average state spending per student per year based on the most recent published Annual School Report.*

B. *In order to claim the tax credit, the parent or legal guardian, when claiming the credit, shall provide with his income tax return (i) the name of his child receiving home instruction for the year and the school division to which notice was provided pursuant to subsection B of § 22.1-254.1 or (ii) the name of the child attending private school and certification of such enrollment from the private school. The parent or legal guardian shall further provide information demonstrating that the child was not home schooled or sent to private school for the previous year in the Commonwealth.*

C. *The amount of the credit shall not exceed the total amount of tax imposed by this chapter upon the parent or legal guardian for the taxable year. Any credit not usable for the taxable year for which the credit was allowed may be carried over for credit against the income taxes of the parent or guardian in the next four succeeding taxable years or until the total amount of the tax credit has been taken, whichever is sooner. The credit shall be available for two years per child over the course of the child's schooling.*

D. *The Tax Commissioner shall develop guidelines implementing the provisions of this section. Such guidelines shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.).*

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