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SENATE BILL NO. 1166

Offered January 13, 2021

Prefiled January 8, 2021

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 nursing professional tax credit.

Patron—Kiggans

Referred to Committee on Finance and Appropriations

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. Nursing professional tax credit.

A. For purposes of this section, "eligible nursing professional" means a taxpayer who is a registered nurse pursuant to Article 2 (§ 54.1-3016 et seq.) of Chapter 30 of Title 54.1, a licensed practical nurse pursuant to Article 3 (§ 54.1-3019 et seq.) of Chapter 30 of Title 54.1, or a certified nurse aide pursuant to Article 4 (§ 54.1-3022 et seq.) of Chapter 30 of Title 54.1 and who was actively employed in such position for at least 42 weeks during the taxable year in either a licensed nursing home or certified nursing facility lawfully operating in the Commonwealth pursuant to § 32.1-123.

B. For the taxable years beginning on and after January 1, 2021, but before January 1, 2026, an eligible nursing professional shall be allowed a nonrefundable credit against the tax imposed pursuant to § 58.1-320 in an amount equal to \$500.

C. The amount of the credit that may be claimed in any single taxable year shall not exceed the total amount of tax imposed by this chapter for that taxable year. If the amount of the credit allowed under this section exceeds the taxpayer's tax liability for the taxable year in which an eligible nursing professional claims the credit, the amount that exceeds the tax liability may be carried over for credit against the income taxes of such taxpayer in the next five taxable years or until the total amount of the tax credit has been taken, whichever is sooner.

D. The Department shall develop guidelines for claiming the credit provided by this section and shall verify eligibility for claiming the credit through consultation with the Department of Health's Office of Licensure and Certification. Such guidelines shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.) and shall describe the process by which a taxpayer may verify his qualifications for claiming the credit provided by this section.

INTRODUCED

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