



# COMMONWEALTH of VIRGINIA

## Department of Taxation

October 1, 2023

TO: The Honorable Janet D. Howell  
Co-Chair, Senate Finance and Appropriations Committee

The Honorable George L. Barker  
Co-Chair, Senate Finance and Appropriations Committee

The Honorable Roxann L. Robinson  
Chair, House Finance Committee

FROM:

Craig M. Burns  
Tax Commissioner

A handwritten signature in black ink, appearing to read "Craig M. Burns".

Pursuant to 2019 House Bill 2539 (Chapter 189 of the 2019 *Acts of Assembly*), the Department of Taxation ("the Department") is required to report annually regarding the status and implementation of the Worker Training Tax Credit.

2019 House Bill 2539 created a tax credit for businesses that provide certain training opportunities to employees and middle school and high school students in Virginia. This credit became effective for taxable years beginning on or after January 1, 2019. Qualifying taxpayers may apply for credits by submitting Form WTC. Once credits have been approved, qualifying taxpayers may claim such credits on their Virginia income tax returns.

During Fiscal Year 2022, the Worker Training Tax Credit was claimed on six individual and corporate income tax returns for a total amount of \$7,738. This reflects income tax returns processed during Fiscal Year 2022 and does not include returns filed or processed on or after July 1, 2022.

C: The Honorable Stephen E. Cummings, Secretary of Finance