

# **WEST VIRGINIA CODE: §11-13R-2**

## **§11-13R-2. Legislative finding and purpose.**

The Legislature finds that the encouragement of research and development in this state is in the public interest and promotes economic growth and development and the general welfare of the people of this state. In order to encourage research and development in this state and thereby increase employment and economic development, there is hereby provided a strategic research and development tax credit.