

# **WEST VIRGINIA CODE: §11-24-42**

## **§11-24-42. Effective date.**

The provisions of this article as amended or added by this act enacted in the year 2008 shall apply to all taxable years beginning after December 31, 2008: Provided, That if an effective date is expressly provided in any provision, that specific effective date shall control in lieu of this general effective date provision.