

WEST VIRGINIA LEGISLATURE

EIGHTY-FIRST LEGISLATURE

REGULAR SESSION, 2014



ENROLLED

Senate Bill No. 328

OFFICE WEST VIRGINIA
SECRETARY OF STATE

2014 MAR 14 P 2:07

FILED

(BY SENATORS KESSLER (MR. PRESIDENT) AND M. HALL,
BY REQUEST OF THE EXECUTIVE)

[PASSED MARCH 7, 2014; IN EFFECT FROM PASSAGE.]

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SB 328

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OFFICE WEST VIRGINIA
SECRETARY OF STATE
Senate Bill No. 328

(BY SENATORS KESSLER (MR. PRESIDENT) AND M. HALL,
BY REQUEST OF THE EXECUTIVE)

[Passed March 8, 2014; in effect from passage.]

8/11/14 _____

AN ACT to amend the Code of West Virginia, 1931, as amended,
by adding thereto a new section, designated §11-13R-13,
relating to expiration of the Strategic Research and
Development Tax Credit.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended
by adding thereto a new section, designated §11-13R-13, to read as
follows:

**ARTICLE 13R. STRATEGIC RESEARCH AND
DEVELOPMENT TAX CREDIT.**

§11-13R-13. Expiration of tax credit.

1 The Strategic Research and Development Tax Credit Act
2 terminates on January 1, 2014, and no credit is available to
3 any taxpayer for any qualified investment or expenditure
4 made on or after that date. Taxpayers which have gained
5 entitlement to the credit pursuant to qualified investment or
6 expenditure prior to January 1, 2014, retain that entitlement
7 and may apply the credit pursuant to the requirements and
8 limitations of this article.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.



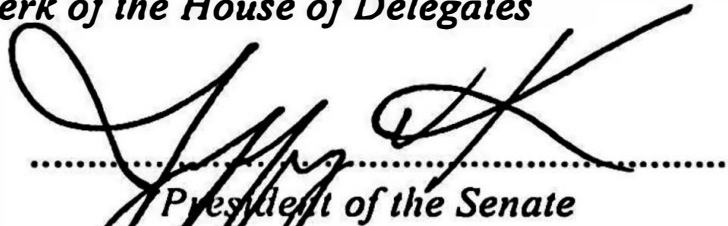
Chairman Senate Committee



Chairman House Committee

Originated in the Senate.

In effect from passage.


Clerk of the Senate
Clerk of the House of Delegates
President of the Senate
Speaker of the House of Delegates

The within *is approved* this
the *14th* Day of *March*, 2014.


Governor

PRESENTED TO THE GOVERNOR

MAR 13 2014

Time 4:25pm