WEST VIRGINIA CODE: §11-13-30

§11-13-30. Tax credit for coal coking facilities; regulations.

- (a) Effective July 1, 1987, notwithstanding any provisions of this code to the contrary, any company granted a reduced rate loan pursuant to section seven, article two, chapter five-b of this code shall be allowed a credit against the tax imposed by this article for a period of five years from the date the reduced rate loan is issued.
- (b) The Tax Commissioner may prescribe such regulations as may be necessary to carry out the purposes of this section.