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.

WV Legislature