WEST VIRGINIA CODE: §11-13-3B

§11-13-3b. Definitions; reduction allowed in tax due; how computed.

When used in this section, the phrase "normal tax" means the tax computed by the application of rates against values or gross income as set forth in sections two-a to two-m, inclusive, in this article, less the amount of the annual exemption for the period actually engaged in business.

The normal tax shall be computed by the application of rates against values or gross income as set forth in sections two-a to two-m, inclusive, of this article, less the amount of the annual exemption allowed and determined under section three of this article.

The surtax shall be computed by the application of the surtax rate against gross income as set forth in section two-k of this article.

WV Legislature