## **WEST VIRGINIA CODE: §11-13-3C**

## §11-13-3c. Tax credit for business investment and jobs expansion.

- (a) There shall be allowed as a credit against the tax imposed by this article, the amount determined under article thirteen-c of this chapter, relating to tax credit for business investment and jobs expansion.
- (b) The Tax Commissioner shall prescribe such regulations as he deems necessary to carry out the purposes of this section and article thirteen-c of this chapter.