# 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.

WV Legislature