WEST VIRGINIA CODE: §11-13-3D

§11-13-3d. Tax credit for industrial expansion and industrial revitalization, and eligible research and development projects.

(a) There shall be allowed as a credit against the tax imposed by this article, the amount determined under article thirteen-d of this chapter, relating to tax credit for industrial expansion and industrial revitalization, and eligible research and development projects.

(b) The Tax Commissioner shall prescribe such regulations as he deems necessary to carry out the purposes of this section and article thirteen-d of this chapter.

(c) Any tax credit to which an industrial taxpayer became entitled under section three-c of this article, before its repeal, shall be fully and completely preserved under the provision of this section, as amended, as if this section were in effect, at the time the qualifying investment was made.

WV Legislature