## **WEST VIRGINIA CODE: §11-13-3E**

## §11-13-3e. Tax credit for coal loading facilities; regulations.

- (a) There shall be allowed as a credit against the tax imposed by this article, the amount determined under article thirteen-e of this chapter, relating to tax credit for new or expanded or revitalized coal loading facilities.
- (b) The Tax Commissioner may prescribe such regulations as may be necessary to carry out the purposes of this section and article thirteen-e of this chapter.