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.

WV Legislature