WEST VIRGINIA CODE: §11-13-3F

§11-13-3f. Tax credit for reducing electric, natural gas or water utility rates for low-income residential customers; regulations.

(a) There shall be allowed as a credit against the tax imposed by this article, the cost of providing electric or natural gas or water utility service, or any combination of electric, natural gas or water utility services, at reduced rates to qualified low-income residential customers which has not been reimbursed by any other means.

(b) For tax years beginning on or after January 1, 2019, there shall be allowed as a credit against the tax imposed by this article, the cost of providing sewer service or sewer and water service at reduced rates to qualified low-income residential customers which has not been reimbursed by any other means.

(c) The tax commissioner may prescribe such regulations as may be necessary to carry out the purposes of this section, of §11-13F-1 et seq. of this code and of §11-24-11 of this code.

WV Legislature