WEST VIRGINIA CODE: §11-13-3G

§11-13-3g. Tax credit for increased generation of electricity from coal.

(a) There shall be allowed as a credit against the tax imposed by section two of this article, on the privilege taxable under section two-m of this article, the amount determined under article thirteen-h of this chapter, providing a credit for increased generation of electricity at electric power plants in this state which burn coal produced by miners who are residents of this state.

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

WV Legislature