

WEST VIRGINIA CODE: §11-13A-10

§11-13A-10. Paying tax; annual tax credit.

Every taxpayer subject to any tax imposed under this article shall be allowed one annual credit of \$500 against the taxes due under this article, to be applied at the rate of \$41.67 per month for each month the taxpayer was engaged in business in this state during the taxable year exercising a privilege taxable under this article. Persons providing health care items or services who become subject to the tax imposed by section three of this article beginning June 1, 1993, shall be allowed a proportional credit under this section based on the number of months in their tax year that begin on or after June 1, 1993.