

# WEST VIRGINIA CODE: §11-13A-10A

**§11-13A-10a. Tax credit for business investment and jobs expansion; industrial expansion and revitalization; eligible research and development projects; coal loading facilities.**

(a) There shall be allowed as a credit against the tax imposed by this article for the taxable year, the amount determined under articles thirteen-c, thirteen-d and thirteen-e of this chapter relating respectively to:

- (1) The tax credit for business investment and jobs expansion;
- (2) The tax credit for industrial expansion and revitalization and eligible research and development projects; and
- (3) The tax credit for coal loading facilities.

(b) The Tax Commissioner shall prescribe such regulations as he deems necessary to carry out the purposes of this section and articles thirteen-c, thirteen-d and thirteen-e of this chapter.

(c) This provision shall take effect on July 1, 1987.