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.

WV Legislature