WEST VIRGINIA CODE: §11-13AA-12

§11-13AA-12. Effective date.

The provisions of this article retroactively become effective on January 1, 2011, and apply only to a patent developed in this state in tax years beginning on or after January 1, 2011, and to a patent purchased, leased or licensed for use on or after that date for direct use in the taxpayer's manufacturing process or product in this state.

WV Legislature