WEST VIRGINIA CODE: §11-13AA-13

§11-13AA-13. Termination of credit.

The Tax Commissioner may not allow any credit for a patent developed or purchased leased or licensed after December 31, 2016, unless this credit is sooner terminated or continued by the Legislature. Termination of the credit allowed by this article, as provided in this section, does not adversely affect the ability of a taxpayer to claim the benefit of any credit accruing under this article prior to January 1, 2016.

WV Legislature