

# **WEST VIRGINIA CODE: §11-13AA-2**

## **§11-13AA-2. Legislative findings and purpose.**

The Legislature finds that encouraging the development and use of commercial intellectual properties in this state is in the public interest and promotes the general welfare of the people of this state. In order to encourage greater development and use in this state of commercial intellectual properties by West Virginia businesses and thereby increase economic opportunity in this state, there are hereby enacted tax incentives for developing and using patents in this state.