

WEST VIRGINIA CODE: §11-13CC-3A

§11-13CC-3a. Applicability to minimum severance tax credit.

Every taxpayer which applies the tax credit allowed under section three of this article for a tax year shall also be entitled to apply the tax credit against the minimum coal severance tax imposed by article twelve-b of this chapter for the same tax year in an amount up to the amount of the tax credit applied for the tax year under the provisions of section three of this article.