

# **WEST VIRGINIA CODE: §11-13CC-5**

## **§11-13CC-5. Expiration.**

The provisions of this article shall be effective for tax years beginning on or after January 1, 2012. No new tax credits may be created for any tax year beginning on or after December 31, 2021. All unused tax credits expire and cease to be useable in tax years beginning on or after December 31, 2021.