

## **WEST VIRGINIA CODE: §11-13D-3B**

### **§11-13D-3b. Application of credit after June 30, 1989.**

For taxable years ending on and after July 1, 1989, the credits allowed under section three shall continue to be applied as provided in section three-a. In addition, the credit allowed under subsection (f) of section three that remains after its application as provided in section three-a of this article shall be applied to reduce the tax imposed by article twenty-four of this chapter: Provided, That this credit may not reduce by more than fifty percent the amount of the net tax liability of the taxpayer for the taxable year under article twenty-four of this chapter, which amount of net tax liability shall be determined before application of the credit allowed by article thirteen-c of this chapter.