

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.