WEST VIRGINIA CODE: §11-13D-3E

§11-13D-3e. Application of credit after June 30, 1993.

Notwithstanding any other provision of this code to the contrary, for taxable years ending on and after July 1, 1993, the credits allowed under section three may not be applied to reduce the taxes imposed by articles fifteen and fifteen-a of this chapter: Provided, That this section shall not apply to credits allowed under subsection (g), section three of this article for qualified housing development projects existing in this state on or before July 1, 1992.

WV Legislature