WEST VIRGINIA CODE: §11-13D-8

§11-13D-8. Prior industrial expansion credit preserved.

Any tax credit which an industrial taxpayer was legally entitled to claim under article thirteen-c of this chapter prior to its repeal effective March 1, 1985, shall be fully and completely preserved under the provisions of this article for the remainder of the ten-year credit period that was then in existence under said article thirteen-c.

WV Legislature