WEST VIRGINIA CODE: §11-13DD-3

§11-13DD-3. Amount of credit; limitation of credit.

(a) There is allowed to farming taxpayers who make donations of edible agricultural products to one or more nonprofit food programs in this state, a credit against taxes imposed by §11-21-1 *et seq*. and §11-24-1 *et seq*. of this code in the amount set forth in this section.

(b) The amount of the credit is equal to 30 percent of the value of the donated edible agricultural products, but not to exceed $5,000 during a taxable year or the total amount of tax imposed by §11-21-1 *et seq*. or §11-24-1 *et seq*. of this code, whichever is less, in the year of donations.

(c) If the amount of the credit exceeds the taxpayer's tax liability for the taxable year, the amount which exceeds the tax liability may be carried over and applied as a credit against the tax liability of the taxpayer pursuant to §11-21-1 *et seq*. or §11-24-1 *et seq*. of this code to each of the next four taxable years unless sooner used.

(d) No more than $200,000 of tax credits may be allocated by the department in any fiscal year. The department shall allocate the tax credits in the order the donation forms are received.

(e) It is the intent of the Legislature in enacting the amendments to this section during the regular session of the Legislature, 2022, that the amendments be applied retroactively to apply to any donations of qualifying edible agricultural products to one or more nonprofit food programs in this state made on or after January 1, 2022.

WV Legislature