WEST VIRGINIA CODE: §11-13DD-6

§11-13DD-6. Tax credit review report.

Beginning on the first day of the second taxable year after the passage of this article and every two years thereafter, the department shall submit to the Governor, the President of the Senate and the Speaker of the House of Delegates a tax credit review and accountability report evaluating the cost effectiveness of the tax credit and donations during the most recent two-year period for which information is available.

WV Legislature