WEST VIRGINIA CODE: §11-13E-1

§11-13E-1. Legislative finding and purpose.

The Legislature finds that production of coal is very important to the economy of this state, and that a sound economy is in the public interest and promotes the general welfare of the people of this state. In order to encourage capital investment in this state, through the construction of new or the expansion or revitalization of existing coal loading facilities, thereby increasing employment and economic development, there is hereby provided a business and occupation tax credit for investment in coal loading facilities.

WV Legislature