WEST VIRGINIA CODE: §11-13E-3A

§11-13E-3a. Application of credit after June 30, 1987.

On and after July 1, 1987, the credits allowed under section three shall be applied to and reduce the taxes imposed by articles thirteen, thirteen-a, fifteen, fifteen-a and twenty-three of this chapter: Provided, That this credit shall not reduce the sum of the net tax liability of the taxpayer under articles thirteen, thirteen-a and twenty-three of this chapter, or under articles fifteen and fifteen-a of this chapter on purchases directly used or consumed in taxpayer's qualified investment activity, for the taxable year below fifty percent of the amount thereof, determined before application of the credits allowed by this article and article thirteen-c or thirteen-d, or both, of this chapter.

WV Legislature