

# **WEST VIRGINIA CODE: §11-13EE-1**

## **§11-13EE-1. Findings and purpose.**

The Legislature finds that the encouragement of economic growth and development in this state is in the public interest and promotes the general welfare of the people of this state. In order to encourage capital investment in the coal industry in this state and thereby increase economic development, there is hereby provided a coal severance tax rebate.