WEST VIRGINIA CODE: §11-13EE-16

§11-13EE-16. Effective date.

The rebate allowed by this article is allowed for capital investment in new machinery and equipment placed in service or use in this state on or after July 1, 2019. As the changes in sections §11-13EE-2, §11-13EE-3, and §11-13EE-5 are intended to clarify the original intent and meaning of this article, the amendments to this article made during the 2021 legislative session are retroactive and shall be applied to any rebate claims made for all qualified investments placed into service after the original effective date of this article (July 1, 2019) for which no rebate claim has been previously made.

WV Legislature