WEST VIRGINIA CODE: §11-13EE-5

§11-13EE-5. Claim for rebate.

(a) After the severance taxes due for the taxable year are paid, a taxpayer may file a claim under this article for rebate of up to 80 percent of the increase in the state portion of the severance taxes paid under §11-13A-3 of this code.

(b) When the amount of rebate claimed exceeds 80 percent of the additional state severance tax paid as provided in subsection (a) of this section, the unused portion of the rebate amount may be carried forward and refunded by the Tax Commissioner after severance taxes due in subsequent years are paid: *Provided,* That the carryforward period may not exceed 10 years from the date the capital investment in new machinery and equipment is placed in service or use in this state.

WV Legislature