WEST VIRGINIA CODE: §11-13F-1

§11-13F-1. Legislative Purpose.

In order to reimburse public utilities for the revenue deficiencies that they incur in providing special reduced electric or natural gas, water, or sewer utility rates to low-income residential customers in accordance with the provisions of §24-2A-1 et seq. of this code, there is hereby provided a business and occupation tax credit for reducing electric, natural gas, water, or sewer utility rates for low-income residential customers.

WV Legislature