WEST VIRGINIA CODE: §11-13FF-2

§11-13FF-2. Amount of credit; limitation of credit.

(a) There is allowed to taxpayers who make donations of vehicles to qualified charitable organizations in the state a credit against taxes imposed by §11-21-1 et seq. and §11-24-1 et seq. of this code in an amount equal to 50 percent of the program value of the vehicle or $2,000, whichever is less.

(b) There is allowed to new or used motor vehicle dealers licensed pursuant to §17A-6-3 of this code that sell a vehicle at a reduced sales price to low-income workers through a program administered by a qualified charitable organization, a credit against taxes imposed by §11-21-1 *et seq.* and §11-24-1 *et seq.* of this code in an amount equal to no more than 50 percent of the difference between the program value of the vehicle and the reduced sales price, or $2,000, whichever is less.

(c) There shall be no credit allowed pursuant to this article for a new or used motor vehicle dealer unless the dealer certifies that the dealer has no knowledge or reason to believe the vehicle is subject to any unperformed safety recall or was junked or salvaged or should have been branded or reported as junked or salvaged.

(d) If any credit remains after application of the credit against tax for any taxable year under this article, the amount thereof is forfeited. No carryback to a prior taxable year is allowed for the amount of any unused portion of this credit.

(e) No more than $300,000 of tax credits may be allocated to the department in any fiscal year. The division shall allocate the tax credits in the order the donation forms are received.

WV Legislature