WEST VIRGINIA CODE: §11-13FF-4

§11-13FF-4. Applicability to “as is” vehicles.

Notwithstanding any other provision of this code to the contrary, the fair market value of the vehicle and not the sales price shall be used to determine the applicability of §46A-6-107a(a)(3)(A) of this code to any vehicle the sale of which qualifies for a tax credit as provided by this article.

WV Legislature