WEST VIRGINIA CODE: §11-13G-1

§11-13G-1. Legislative purpose.

In order to reimburse telephone utilities for the revenue deficiencies which they incur in providing telephone service at special reduced rates to certain low-income residential customers in accordance with the provisions of article two-c, chapter twenty-four of this code, there is hereby provided a tax credit for providing telephone service at special rates to qualified low-income residential customers.

WV Legislature