WEST VIRGINIA CODE: §11-13G-3

§11-13G-3. Amount of credit.

There shall be allowed to any eligible taxpayer a credit against the carrier income tax imposed by article twelve-a of this chapter or telecommunications tax imposed by article thirteen-b of this chapter, whichever such tax may be imposed upon the eligible taxpayer, for providing telephone service at special reduced rates to qualified low-income residential customers. The amount of the credit available to any eligible taxpayer shall be equal to its cost of providing telephone service at special reduced rates to qualified low-income residential customers less any reimbursement of such cost which the taxpayer has received through other means.

WV Legislature