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**WEST VIRGINIA CODE CHAPTER 11**  
**ARTICLE 13G**

WV Legislature

**§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.

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**§11-13G-2. Definitions.**

(a) Any term used in this article shall have the same meaning as when used in a comparable context in articles twelve-a and thirteen-b of this chapter, unless a different meaning is clearly required by the context in which it is used or by definition in this article.

(b) As used in this article, the term:

(1) "Eligible taxpayer" means a utility which has provided telephone service to qualified low-income residential customers at special reduced rates.

(2) "Cost of providing telephone service at special reduced rates" means the amount certified by the Public Service Commission under the provisions of section two, article two-c, chapter twenty-four of this code as the revenue deficiency incurred by a telephone utility in providing telephone service at special reduced rates as required by section one, article two-c, chapter twenty-four of this code.

(3) "Special reduced rates" means the rates ordered by the Public Service Commission under the authority of section one, article two-c, chapter twenty-four of this code.

(4) "Qualified low-income residential customers" means customers eligible to receive telephone service at special reduced rates.

**§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.

**§11-13G-4. When credit may be taken.**

An eligible taxpayer may claim a credit allowed under section three of this article against its tax liability for the taxable year for which it receives certification of the amount of its revenue deficiency from the Public Service Commission.

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**§11-13G-5. Application of credit.**

(a) Any unused portion of a credit allowed under this article may be taken as a credit against corporation net income taxes due for the taxable year as provided in section eleven-a, article twenty-four of this chapter.

(b) If any portion of the amount certified as the eligible taxpayer's revenue deficiency by the Public Service Commission is not recovered under subsection (a) hereof, the unrecovered amount may be carried over to the subsequent year as a tax credit as allowed by section three of this article and shall be applied as a credit before any other credits for that year are applied.

(c) In no event shall an eligible taxpayer be allowed to recover more than one hundred percent of its certified revenue deficiency.