

# **WEST VIRGINIA CODE: §11-13GG-20**

## **§11-13GG-20. Effective date.**

The credit allowed by this article is allowable for qualified investment property placed in service or use on or after July 1, 2020, subject to the rules contained in §11-13GG-1 et seq. of this code and rules promulgated by the Tax Commissioner pursuant to §29A-3-1 et seq. of this code.