WEST VIRGINIA CODE: §11-13HH-4

§11-13HH-4. Amount of credit allowed.

(a) Credit allowed. – Eligible taxpayers are allowed a credit against the tax imposed under §11-21-1 et seq. or §11-24-1 et seq. of this code, the application of which and the amount of which shall be determined as provided in this article.

(b) Amount of credit. – The amount of credit allowed to the eligible taxpayer is the amount of West Virginia ad valorem property tax paid on the value of inventory and equipment of the eligible taxpayer during the personal income tax year and corporate net income tax year, as applicable.

WV Legislature