WEST VIRGINIA CODE: §11-13HH-8

§11-13HH-8. Report on credit.

(a) The Tax Commissioner shall provide to the Joint Committee on Government and Finance by July 1, 2022, and on July 1, of each year thereafter, a report detailing the amount of credit claimed pursuant to this article. The report is to include the amount of credit claimed against the personal income tax and the amount of credit claimed against the corporate net income tax.

(b) Taxpayers claiming the credit shall provide the information as the Tax Commissioner may require to prepare the report: *Provided*, That the information is subject to the confidentiality and disclosure provisions of §11-10-5d and §11-10-5s of this code.

WV Legislature