WEST VIRGINIA CODE: §11-13HH-9

§11-13HH-9. Effective date and expiration date.

(a) This article shall be effective for corporate net income tax years and personal income tax years beginning on or after July 1, 2020.

(b) This article shall expire and have no further force or effect for all tax years which begin on or after July 1, 2030, and all accrued but unused credits shall be forfeited upon expiration of this article.

WV Legislature