

WEST VIRGINIA CODE: §11-13J-12

§11-13J-12. Program evaluation; expiration of credit; preservation of entitlement.

Beginning on December 15, 2005, and every third year thereafter, the director shall secure an independent review of the Neighborhood Investment Program created by this article and present the findings to the Joint Committee on Government and Finance. Unless sooner terminated by law, the Neighborhood Investment Program Act terminates on July 1, 2026. There is no entitlement to the tax credit under this article for a contribution made to a certified project after July 1, 2026, and no credit is available to any taxpayer for any contribution made after that date. Taxpayers which have gained entitlement to the credit pursuant to eligible contributions made to certified projects prior to July 1, 2026, shall retain that entitlement and apply the credit in due course pursuant to the requirements and limitations of this article.