WEST VIRGINIA CODE: §11-13JJ-3

§11-13]]-3. Amount of credit; limitation of credit.

- (a) There is allowed to eligible volunteer firefighters in this state a nonrefundable credit against taxes imposed by §11-21-1 *et seq.* of this code in the amount set forth in subsection (b) of this section.
- (b) The amount of the credit is \$1,000 during a taxable year or the total amount of tax imposed by §11-21-1 *et seq.* of this code in the year of active membership, whichever is less. If both taxpayers filing a joint tax return are eligible for the credit authorized by this article, the amount of the credit is \$2,000, or \$1,000 for each eligible taxpayer, during a taxable year or the total amount of tax imposed by §11-21-1 *et seq.* of this code in the year of active membership, whichever is less.
- (c) If the amount of the credit authorized by this article is unused in any tax year, it may not be applied to any other tax year.