

## WEST VIRGINIA CODE: §11-13JJ-3

### §11-13JJ-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.