WEST VIRGINIA CODE: §11-13JJ-4

§11-13JJ-4. Qualification for credit.

(a) To be an eligible volunteer firefighter under §11-13JJ-3 of this code, he or she shall obtain certification from the chief of the volunteer fire department to demonstrate the following:

(1) The volunteer firefighter has been an active member in good standing of the volunteer fire department for the entire year; or

(2) Has been an active member in good standing of the volunteer fire department and another volunteer fire department of this state for the entire year; and

(3) Has participated as an active member as defined in §11-13JJ-3 of this code on-site at least 30 percent of the volunteer fire department activities during the year; and

(4) Has met or exceeded all certification and training for active member firefighters required under the laws of this state.

(b) The certification from the chief of the volunteer firefighter department shall demonstrate, at a minimum:

(1) The rank or position of the volunteer firefighter;

(2) The years of service for the volunteer firefighter;

(3) The number of emergency situations the volunteer firefighter responded in the year of active membership; and

(4) The number of meetings or training attended by the volunteer firefighter in the year of active membership.

(c) To claim the tax credit, a volunteer firefighter shall submit the certification from the chief of the volunteer fire department to the Tax Commissioner.

WV Legislature