# WEST VIRGINIA CODE: §11-13K-1

**§11-13K-1. Findings and purpose.**

The Legislature finds that it is an important public policy to promote environmentally sound practices within the agricultural industry in this state. Therefore, a credit against the taxes imposed by articles twenty-one and twenty-four of this chapter shall be allowed in an amount equaling twenty-five percent of all expenditures for the purchase and installation of agricultural equipment and structures for agricultural operations within this state which serve to protect the environment.

WV Legislature