WEST VIRGINIA CODE: §11-13KK-1

§11-13KK-1. Legislative finding and purpose.

The Legislature finds that the encouragement of small arms and ammunition manufacturing in this state is in the public interest and promotes the general welfare of the people of this state. In order to encourage capital investment in the manufacturing of small arms and ammunition in this state and thereby increase economic opportunity for its citizens there is hereby enacted the tax credit for the benefit of small arms and ammunition manufacturing.

WV Legislature