WEST VIRGINIA CODE: §11-13KK-14

§11-13KK-14. General procedure and administration.

Each provision of the "West Virginia Tax Procedure and Administration Act" set forth in §11-10-1 *et seq*. of this code applies to the tax credit allowed under §11-13KK-1 *et seq*. of this code, except as otherwise expressly provided in this article, with like effect as if that act were applicable only to the tax credit allowed by §11-13KK-1 *et seq*. of this code and were set forth in extenso in this article.