

WEST VIRGINIA CODE: §11-13KK-17

§11-13KK-17. Effective date.

The credit allowed by this article is allowable for qualified investment property placed in service or use on or after July 1, 2021, subject to the rules contained in §11-13KK-1 *et seq.* of this code and rules promulgated by the Tax Commissioner pursuant to §29A-3-1 *et seq.* of this code.