WEST VIRGINIA CODE: §11-13MM-10

§11-13MM-10. Effective Date.

This article shall be effective for personal income taxable years beginning on or after January 1, 2024, and for corporation net income tax taxable years beginning on or after January 1, 2024. Subject to the restrictions, limitations and requirements set forth in this article, *ad valorem* property tax timely paid in the personal income tax taxable year, or the corporation net income tax taxable year, as applicable, beginning on or after January 1, 2024, may qualify for the tax credits specified in this article, even where such tax, that is due and owed in calendar year 2024 only, is actually timely paid prior to January 1, 2024.

WV Legislature