WEST VIRGINIA CODE: §11-13MM-4

§11-13MM-4. Disabled veteran and eligible widowed spouse of a disabled veteran real property tax credit.

(a) Credit allowed. — A disabled veteran taxpayer or eligible widowed spouse may receive a tax credit against the tax imposed under §11-21-1 *et seq*. of this code in the amount of West Virginia ad valorem property tax timely paid on his or her homestead during the personal income taxable year.

(b) Amount of credit. — Any taxpayer meeting the definition of a disabled veteran taxpayer or eligible widowed spouse under this article shall be allowed a refundable credit against the taxes imposed by §11-21-1 *et seq*. of this code equal to the amount of West Virginia ad valorem real property taxes timely paid a county sheriff on a homestead which is used or occupied exclusively for residential purposes, as those terms are defined in §11-6B-2, during the personal income taxable year: *Provided*, That in no case shall any credit be allowed under this article for any untimely real property tax paid, or any payment of delinquent real property tax, or payment of "back tax" real property taxes.

(c) Application of credit against personal income tax. — The amount of credit allowed under this section shall be taken against the personal income tax liability, imposed by article §11-21-1 *et seq*. of this code, of the disabled veteran taxpayer or eligible widowed spouse.

(d) Refundable portion of annual credit allowance. — If the annual tax credit allowed under this article exceeds the amount of personal income tax subject to offset under this article in any taxable year, the disabled veteran taxpayer or eligible widowed spouse may claim, for that taxable year, the excess amount as a refundable tax credit.

(e) Termination of tax credit. — Any tax credit approved in accordance with the provisions of this section shall terminate immediately when any of the following events occur:

(1) The death of the disabled veteran taxpayer for which the tax credit was authorized: *Provided*, That an eligible widowed spouse may continue to receive the tax credit until his or her death or remarriage;

(2) The sale of the property for which the tax credit was approved; or

(3) A determination by the assessor that the property for which the tax credit was approved no longer qualifies for the tax credit in accordance with the provisions of this section.

(f) Forms and instructions. — The Tax Commissioner shall prescribe and supply all necessary instructions and forms for administration of this section.

WV Legislature