WEST VIRGINIA CODE: §11-13NN-2

§11-13NN-2. Definitions.

"Eligible taxpayer" means:

(1) Any short line railroad company located wholly or partly in the State of West Virginia that is classified by the United States Surface Transportation Board as a Class II or Class III railroad; or

(2) Any owner or lessee of a rail siding, industrial spur, or industry track located on or adjacent to any Class II or Class III railroad in the State of West Virginia.

"Department" means the West Virginia Department of Revenue.

"Qualified new rail infrastructure expenditures" means expenditures for new rail infrastructure and improvements, which includes: The acquisition of rights-of-way; engineering; construction of new track such as industrial leads, switches, spurs, and sidings; rehabilitation of existing inactive track to reinstate operation; loading dock improvements; and transloading structures involved with servicing customer locations or expansions by any railroad located in West Virginia.

"Qualified short line railroad maintenance expenditures" means gross expenditures for railroad infrastructure maintenance and capital improvements, including, but not limited to, rail, tie plates, joint bars, fasteners, switches, ballast, subgrade, roadbed, bridges, industrial leads, sidings, signs, safety barriers, crossing signals and gates, and related track structures owned or leased by a Class II or Class III railroad. "Qualified short line railroad maintenance expenditures" does not include expenditures used to generate a federal tax credit or expenditures funded by a federal grant.

"Tax Commissioner" means the West Virginia State Tax Commissioner or his or her designee.

"Taxpayer" means any person subject to any of the taxes imposed by §11-21-1 *et seq.*, §11-23-1 *et seq.*, and §11-24-1 *et seq.* of this code.