# WEST VIRGINIA CODE: §11-13NN-7

**§11-13NN-7. Tax credit review and accountability.**

Beginning on the first day of the third taxable year after the passage of this article and every two years thereafter, the Tax Commissioner shall submit to the Governor, the President of the Senate, and the Speaker of the House of Delegates a tax credit review and accountability report evaluating the cost effectiveness of the West Virginia Short Line Railroad Modernization Act during the most recent two-year period for which information is available. The criteria to be evaluated shall include, but not be limited to, for each year of the two-year period:

(1) The number of taxpayers claiming the credit;

(2) The dollar amount of tax credit certificates issued to eligible taxpayers;

(3) The dollar amount of qualified short line railroad maintenance expenditures made by eligible taxpayers;

(4) The dollar amount of qualified new rail infrastructure expenditures made by eligible taxpayers; and

(5) The cost of the credit.