WEST VIRGINIA CODE: §11-13NN-8

§11-13NN-8. Effective date and sunset date.

(a) The provisions of this article shall take effect on January 1, 2027.

(b) The provisions of this article shall have no further force or effect after July 1, 2031, unless reenacted by the Legislature. No entitlement to any tax credit authorized by this article may result from, and no credit is available to any person for expenditures incurred subsequent to July 1, 2031.

WV Legislature