WEST VIRGINIA CODE: §11-13O-1

§11-13O-1. Legislative purpose.

The Legislature finds that production of value-added products is very important to the economy of this state and that a sound economy is in the public interest and promotes the general welfare of the people of this state. In order to encourage capital investment in this state, through the manufacture of value-added aluminum and polymer products after June 30, 1998, thereby increasing employment and economic development, there is hereby provided to eligible taxpayers a credit for each new job filled by a full-time hourly employee who works in a new value-added aluminum or polymer product manufacturing facility, or in a new value-added aluminum or polymer product line of an existing manufacturing facility, that begins operating in this state after June 30, 1998.

WV Legislature