

WEST VIRGINIA CODE: §11-1300-2

§11-1300-2. Legislative findings and purpose.

The Legislature finds that the private sector's assistance with prompt repair to public property and infrastructure following a disaster and the provision of equipment, materials, services, and labor to assist with such repair and recovery efforts by taxpayers subject to the tax imposed by §11-13A-1 *et seq.* of the code in communities across the state is in the public interest, reduces the amount of time it takes for communities to cleanup, repair, and recover from disasters in this state, increases economic opportunity in this state, and thereby promotes the general welfare of the people of this state. In order to promote the private sector's willingness to assist with disaster repair and recovery efforts in this state, and to provide the necessary equipment, materials, services, and labor to promptly complete such repair and recovery efforts, there is hereby enacted a disaster repair and recovery tax credit.