WEST VIRGINIA CODE: §11-13P-4

§11-13P-4. Amount of credit allowed.

The amount of annual credit allowable under this article to an eligible taxpayer shall be equal to ten percent of the adjusted annual medical liability insurance premium for the taxpayer's specialty or subspecialty group or ten percent of the taxpayer's actual annual medical liability insurance premium, whichever is less: Provided, That no credit shall be allowed for any medical liability insurance premium paid on behalf of an eligible taxpayer employed by the state, its agencies or subdivisions or an eligible taxpayer organization pursuant to coverage provided under article twelve, chapter twenty-nine of this code.

WV Legislature