WEST VIRGINIA CODE: §11-13R-12

§11-13R-12. Effective date.

The provisions of this article become effective on January 1, 2003, and apply only to qualified investment made on or after that date, except that the amendments to this article enacted in two thousand four shall become effective for taxable years beginning on or after July 1, 2004, and apply only to unused credit attributable to qualified investment made on or after that date and prior to January 1, 2008.

WV Legislature