WEST VIRGINIA CODE: §11-13R-13

§11-13R-13. Expiration of tax credit.

The Strategic Research and Development Tax Credit Act terminates on January 1, 2014, and no credit is available to any taxpayer for any qualified investment or expenditure made on or after that date. Taxpayers which have gained entitlement to the credit pursuant to qualified investment or expenditure prior to January 1, 2014, retain that entitlement and may apply the credit pursuant to the requirements and limitations of this article.

WV Legislature