WEST VIRGINIA CODE: §11-13T-1

§11-13T-1. Legislative finding and purpose.

The Legislature finds that the retention of physicians practicing in this state is in the public interest and promotes the general welfare of the people of this state. The Legislature further finds that the promotion of stable and affordable medical malpractice liability insurance premium rates and medical malpractice liability tail insurance premium rates will induce retention of physicians practicing in this state.

In order to effectively decrease the cost of medical malpractice liability insurance premiums and medical malpractice liability tail insurance premiums paid in this state on physicians' services, there is hereby provided a tax credit for certain medical malpractice liability insurance premiums and medical malpractice liability tail insurance premiums paid.