WEST VIRGINIA CODE: §11-13U-2

§11-13U-2. Legislative finding and purpose.

The Legislature finds the encouragement of investment in potentially high-growth research and development businesses in this state is in the public interest and promotes economic growth and development for the people of this state. In order to encourage investment in start-up, growth-oriented, research and development businesses in this state and thereby increase employment and economic development, there is hereby provided a high-growth business investment tax credit.

WV Legislature