WEST VIRGINIA CODE: §11-13X-6

§11-13X-6. Requirements for credit.

(a) In order for any eligible company to claim a tax credit under this article, it shall comply with the following requirements:

(1) If the qualified project contains production credits, the eligible company shall agree, upon request by the Office of Economic Development, to recognize the State of West Virginia with the following acknowledgment in the end credit roll: “Filmed in West Virginia with assistance of the West Virginia Film Industry Investment Act”;

(2) Apply to the Office of Economic Development on forms and in the manner the Office of Economic Development may prescribe;

(3) If an eligible company submits a proposal to perform a qualified project for a state agency, the eligible company shall indicate its intention to claim the tax credit provided by this article; and

(4) Submit to the Office of Economic Development information required by the office to demonstrate conformity with the requirements of this section and shall agree in writing:

(A) To pay all obligations the eligible company has incurred in West Virginia; and

(B) To delay filing of a claim for the tax credit authorized by this article until the Office of Economic Development delivers written notification to the Tax Commissioner that the eligible company has fulfilled all requirements for the credit.

The Office of Economic Development shall determine the eligibility of the company and the qualification of each project, and shall report this information to the Tax Commissioner in a manner and at times the Office of Economic Development and the Tax Commissioner shall agree upon.

(b) Upon completion of a qualified project:

(1) An eligible company shall have filed all required West Virginia tax reports and returns and paid any balance of West Virginia tax due on those returns;

(2) All claims for the tax credit shall be filed with an expense verification report prepared by an independent certified public accountant, utilizing “agreed upon procedures” which are prescribed by the Office of Economic Development in accordance with generally accepted auditing standards in the United States. The certified public accountant will render a report as to the qualification of the credits, consistent with guidelines to be determined by the Office of Economic Development and approved by the Tax Commissioner; and

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(3) An eligible company claiming an extra allowance for employing local workers shall submit to the Office of Economic Development documentation verifying West Virginia residency for all individuals claimed to qualify for the extra allowance. The documentation shall include the name, home address, and telephone number for all individuals used to qualify for the extra allowance.

(c) If the requirements of this section have been complied with, the Office of Economic Development shall approve the film tax credit and issue a document granting the appropriate tax credit to the eligible company and shall report this information to the Tax Commissioner.

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