

# **WEST VIRGINIA CODE: §11-13Y-4**

## **§11-13Y-4. Amount of credit allowed.**

(a) Credit allowed. -- Eligible taxpayers shall be allowed a credit against the tax imposed under article twenty-three or twenty-four of this chapter, the application of which and the amount of which shall be determined as provided in this article.

(b) Amount of credit. -- The amount of credit allowed to the eligible taxpayer is the amount of West Virginia ad valorem property tax paid on the value of manufacturing inventory of the eligible taxpayer during the corporate net income tax year and business franchise tax year.