WEST VIRGINIA CODE: §11-13Z-1

§11-13Z-1. Amount of credit.

Any taxpayer who installs or causes to be installed a solar energy system on property located in this state and owned by the taxpayer and used as a residence after July 1, 2009, shall be allowed a credit against the taxes imposed in article twenty-one of this chapter in an amount equal to thirty percent of the cost to purchase and install the system up to a maximum amount of $2,000.

WV Legislature