

## **WEST VIRGINIA CODE: §11-13Z-3**

### **§11-13Z-3. Carryover credit allowed; Tax Commissioner to promulgate rules.**

If the amount of the credit exceeds the taxpayer's liability for the taxable year, the amount which exceeds the tax liability may be carried over and applied as a credit against the tax liability of the taxpayer pursuant to the provisions of article twenty-one of this chapter to each of the next taxable years unless sooner used.

The State Tax Commissioner shall promulgate legislative rules pursuant to the provisions of chapter twenty-nine-a of this code regarding the applicability, method of claiming of the credit, recapture of the credit and documentation necessary to claim the credit allowed by this article. No taxpayer shall take a credit pursuant to this article for a solar energy system installed after July 1, 2013.