

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.