WEST VIRGINIA CODE CHAPTER 11 ARTICLE 13Z

WV Legislature

§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

§11-13Z-2. Restrictions.

In order to receive the credit for a solar energy system on residential property, the system must use solar energy to:

(1) Generate electricity;

(2) Heat or cool a structure; or

(3) Provide hot water for use in the structure or to provide solar process heat: Provided, That this does not include a swimming pool, hot tub or any other energy storage medium that has a function other than storage: Provided, however, That the system used to provide hot water must derive at least fifty percent of its energy to heat or cool from the sun.

WV Legislature

§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.

WV Legislature