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**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.

**§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.