# WEST VIRGINIA CODE: §11-15-34

**§11-15-34. Tourism development project tax credit.**

(a) There is allowed as a credit against the consumers sales and service tax collected and required to be remitted pursuant to this article from the operation of an approved tourism development project as defined in section three, article two-e, chapter five-b of this code, the amount determined under section eight, article two-e, chapter five-b of this code relating to the tourism development project tax credit.

(b) The Tax Commissioner may propose legislative rules in accordance with article three, chapter twenty-nine-a of this code designed to require the filing of forms designed by the Tax Commissioner to reflect the intent of this section and article two-e, chapter five-b of this code.

WV Legislature