WEST VIRGINIA CODE: §11-21-13

§11-21-13. West Virginia deduction of resident individual.

The West Virginia deduction of a resident individual shall be his West Virginia standard deduction unless he elects to deduct his West Virginia itemized deduction under the conditions set forth in section fifteen: Provided, That no West Virginia deduction shall be allowed for taxable years beginning after December 31, 1986.

WV Legislature