

WEST VIRGINIA CODE: §11-21-22C

§11-21-22c. Administration.

The Tax Commissioner may propose legislative rules for promulgation in accordance with article three, chapter twenty-nine-a of this code for the administration of the provisions of sections twenty-two, twenty-two-a and twenty-two-b of this article, file administrative notices in the state Register in accordance with section three, article two, chapter twenty-nine-a of this code, and develop and publish any instructions, any or all of which as may be determined to be necessary to provide to taxpayers guidance and assistance when claiming this tax credit.