WEST VIRGINIA CODE: §11-21-8C

§11-21-8c. Procedures.

Application and processing procedures for provisions of this section shall be the same as any required under provisions of Title 36 of the Code of Federal Regulations, Part 67, and Title 26 of the Code of Federal Regulations, Part 1. Successful completion of a historic preservation certification application automatically qualifies the applicant to be considered for tax credits under this section.

Successful certification by the national park service of a rehabilitation of a building that results in such building being a "qualified rehabilitated building" within the meaning of §47(c)(1), Title 26 of the United States Code, and amendments thereto, automatically qualifies the applicant for tax credits under this section. The state historic preservation officer's role in the application procedure shall be identical to that in Title 36 of the Code of Federal Regulations, Part 67, and Title 26 of the Code of Federal Regulations, Part 1.

WV Legislature