

# **WEST VIRGINIA CODE: §11-23-4**

## **§11-23-4. Tax base determined.**

The tax base of a taxpayer, for purposes of this article, shall be its capital, as defined and adjusted in section three of this article. If the taxpayer is also taxable in another state, then the tax base of the taxpayer shall be its capital, as defined in section three of this article, multiplied by its apportionment factor determined under section five of this article.