WEST VIRGINIA CODE: §11-24-10

§11-24-10. Credit for hiring of qualified employees by eligible taxpayers engaged in manufacturing.

(a) A credit shall be allowed under the provisions of this section against the primary tax liability of the taxpayer under this article to eligible taxpayers who hire qualified employees during the period beginning April 1, 1983, and ending December 31, 1984.

(b) For the purpose of this section, the term "eligible taxpayer" means a taxpayer who:

(1) Is subject to tax liability under section two-b, article thirteen, chapter eleven of this code, relating to business and occupation tax upon the business of manufacturing, compounding or preparing for sale any articles, substances or commodities; and

(2) Hires a qualified employee, as defined herein, during the period beginning April 1, 1983, and ending December 31, 1984; which employee to such employer is not a returning seasonal employee or employee of like type.

(c) For the purpose of this section, the term "qualified employee" means an employee who is hired and employed at a location within this state by an eligible taxpayer for full-time employment, which, for the purposes of this section, means employment for at least one hundred twenty hours per month at a wage equal to, or greater than, the prevailing federal minimum wage and:

(1) At the time he or she is hired, has either exhausted entitlement to unemployment compensation benefits under the provisions of chapter twenty-one-a of this code or would have exhausted such benefits within a period of six weeks from date of employment; or

(2) At the time of employment, he or she is hired so that one or more present employees will not be required to continue working overtime, and with a resultant decrease in the amount of overtime compensation paid by the employer.

(d) The term "qualified employee" does not include a person who displaces an employed individual, other than an individual who is discharged for cause, or does not include an individual employed and who is closely related to a person who owns, directly or indirectly, more than fifty percent of the outstanding stock of the business, or an individual employed and who is closely related to the owner or owners of an unincorporated business.

(e) Notwithstanding any provision of this code to the contrary, the Bureau of Employment Programs shall disclose, upon request, to the State Tax Commissioner or his employees, any wage, benefits or eligibility information with respect to an identified individual which is contained in its records.

(f) The maximum total credits allowed to any eligible taxpayer in all taxable years because of

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the hiring of any one qualified employee shall be $1,000: Provided, That the amount of the credit allowed by this section in any one taxable year shall be the lesser of either $1,000 for each qualified employee hired in such taxable year or ten percent of the gross wages paid by the eligible taxpayer to each qualified employee hired in such taxable year: Provided, however, That unused credit for an eligible employee may be carried forward to the next tax year if necessary and until the lesser of either $1,000 for each qualified employee or ten percent of the gross wages paid to the eligible employee during his or her first employment year is taken as a credit by the eligible taxpayer. The credit allowable by this section for a taxable year is not subject to the fifty percent limitation specified in section nine of this article, and any unused credit may be carried over to each of the next three taxable years following the unused credit year until used or forfeited due to lapse of time.

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