# WEST VIRGINIA CODE: §11-24-11A

**§11-24-11a. Credit for reducing telephone utility rates for low-income residential customers.**

(a) General. -- A credit shall be allowed against the primary tax liability of an eligible taxpayer under this article for the cost of providing telephone service at special reduced rates to qualified low-income residential customers which has not been reimbursed by any other means.

(b) Definitions. -- For purposes of this section, the term:

(1) "Eligible taxpayer" means a utility which has provided telephone service to qualified low-income residential customers at special reduced rates.

(2) "Cost of providing telephone service at special reduced rates" means the amount certified by the Public Service Commission under the provisions of section two, article two-c, chapter twenty-four of this code, as the revenue deficiency incurred by a telephone utility in providing telephone service at special reduced rates, as required by section one, article two-c, chapter twenty-four of this code.

(3) "Special reduced rates" means the rates ordered by the Public Service Commission under the authority of section one, article two-c, chapter twenty-four of this code.

(4) "Qualified low-income residential customers" means customers eligible to receive telephone service at special reduced rates.

(c) Amount of credit. -- The amount of the credit available to any eligible taxpayer shall be equal to its costs of providing telephone service at special reduced rates to qualified low-income residential customers less any reimbursement of such cost which the taxpayer has received through any other means.

(d) When credit may be taken. -- An eligible taxpayer may claim a credit allowed under this section on its annual return for the taxable year for which it receives certification of the amount of its revenue deficiency from the Public Service Commission.

Notwithstanding the provisions of section sixteen of this article to the contrary, no credit may be claimed on any declaration of estimated tax filed for such taxable year prior to July 1, of such taxable year. Such credit may be claimed on a declaration or amended declaration filed on or after such date, but only if the amount certified will not be recovered by application of the tax credit allowed by article thirteen-g of this chapter. In such event, only that amount not recovered by the tax credit allowed by article thirteen-g of this chapter may be considered or taken as a credit when estimating the tax due under this article. In no event may the eligible taxpayer recover more than one hundred percent of its revenue

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deficiency as certified by the Public Service Commission.

(e) Application of credit. -- 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. Notwithstanding the provisions of section four, article thirteen-g of this chapter, any unused credit may be carried over and applied against the eligible taxpayer's tax liability in the manner specified in section five, article thirteen-g of this chapter.

(f) Copy of certification order. -- A copy of the certification order from the Public Service Commission shall be attached to any annual return on which a credit allowed by this section is taken.

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