# WEST VIRGINIA CODE: §11-24-12

**§11-24-12. Military incentive tax credit.**

Every employer entitled to receive a tax credit against its West Virginia corporate income tax liability as provided in article two-c, chapter twenty-one-a of this code shall receive the credit for the period and in the amount specified in said article two-c of this chapter. The State Tax Commissioner shall provide by appropriate rule or regulation for the reporting, filing and application of claims for the tax credit provided for in a manner in conformity with the legislative purpose as declared in section two, article two-c, chapter twenty-one-a of this code.

WV Legislature