

WEST VIRGINIA CODE: §11-24-23F

§11-24-23f. Credit allowed for specific taxable years.

Subject to the provisions of section twenty-three-e of this article, the credit authorized in section twenty-three-a of this article, for investment in a rehabilitated building made by a taxpayer in any taxable year beginning on January 1, 1995, and thereafter, shall be allowed against the tax imposed by this article in the applicable taxable year. The Tax Commissioner shall require disclosure of information regarding the credits allowed in section twenty-three-a of this article in accordance with the provisions of section five-s, article ten of this chapter.