WEST VIRGINIA CODE: §11-24-23G

§11-24-23g. Application of credits.

Effective for taxable years beginning on and after January 1, 2001, the credits granted, pursuant to section twenty-three-a of this article, to an electing small business corporation (S corporation), limited partnership, general partnership, limited liability company or multiple owners of property shall be passed through to the shareholders, partners, members or owners, either pro rata or pursuant to an agreement among the shareholders, partners, members or owners documenting an alternative distribution method. Taxpayers eligible for the credits may transfer, sell or assign the credits.

WV Legislature