

# WEST VIRGINIA CODE: §11-24-3B

## **§11-24-3b. General meaning of definition of the term tax haven for specified jurisdictions.**

(a) General. -- For purposes of this article and article twenty-three of this chapter, a jurisdiction that, for a particular tax year in question is identified by the Organization for Economic Cooperation and Development as a tax haven or as having a harmful preferential tax regime means and includes any and all jurisdictions so identified as of the most recent list or compilation of jurisdictions issued, published or adopted by the Organization for Economic Cooperation and Development on or before the effective date of this section: Provided, That all amendments made to the most recent list or compilation of jurisdictions identified as a tax haven or as having a harmful preferential tax regime that were issued, published or adopted by the Organization for Economic Cooperation and Development after March 8, 2008, but prior to January 1, 2011, shall be given effect in determining whether a jurisdiction is a tax haven as that term is defined in section three of this article.

(b) Effective date. -- This section as enacted in 2008 is effective on passage: Provided, That the amendment to this section enacted in 2011 applies retroactively to March 8, 2008, and remains effective until this section is either amended or repealed.