WEST VIRGINIA CODE: §11-28-1

§11-28-1. Definitions.

For purposes of this article:

"Business entity" or "person" means an individual, firm, sole proprietorship, partnership, corporation, association, or other entity entitled to a post-coal mine site business credit.

"Coal mining operation" means the business of developing, producing, preparing, or loading bituminous coal, subbituminous coal, anthracite, or lignite.

"Post-coal mine site" means property that has remained undeveloped for business purposes, subsequent to coal mining operations on the property within the bonded area of the last issued coal mine permit.

"Principal place of business" means the physical location from which the entity's direction, control, and coordination of the operations of the business are primarily exercised, with consideration given, but not limited to:

(1) The physical location at which the primary executive and administrative headquarters of the entity is located; and

(2) From which the management of overall operations of the entity is directed.

"Undeveloped for business purposes" means land has been previously used for coal mining operations and has not been built or developed for use for other activities in the commercial or manufacturing sectors of the economy.

WV Legislature