WEST VIRGINIA CODE: §11-6A-4

§11-6A-4. Regulations.

The State Tax Commissioner shall have the power and authority to promulgate regulations for the administration of this article. Such regulations may provide, among other things, for the identification and certification of pollution control facilities, the determination of the date upon which such facilities were first placed in operation, the determination of whether such facilities are real or personal property, a method for the allocation or separation of values where the pollution control facility produces a profitable by-product or where a part of such facility is required for the operation of the business without regard to the requirements of state or federal air or water quality standards and such other matters as may be related to the administration of this article.

WV Legislature