WEST VIRGINIA CODE: §11-6D-3

§11-6D-3. Credit allowed for alternative-fuel motor vehicles and qualified alternative-fuel vehicle refueling infrastructure; application against personal income tax, business franchise tax or corporate net income tax; effective date.

The tax credits for the purchase of alternative-fuel motor vehicles or conversion to alternative-fuel motor vehicles, qualified alternative-fuel vehicle refueling infrastructure and qualified alternative-fuel vehicle home refueling infrastructure provided in this article may be applied against the tax liability of a taxpayer imposed by the provisions of either article twenty-one, article twenty-three or article twenty-four of this chapter, but in no case may more than one tax credit be granted under this article or any combination of articles set forth in this chapter for purchase of an alternative-fuel motor vehicle or for costs relating to conversion to an alternative-fuel motor vehicle, or for costs associated with alternative-fuel vehicle refueling infrastructure or for costs associated with alternative-fuel home refueling infrastructure as defined in this article. This credit shall be available for those tax years beginning on or after January 1, 2011, but shall not be available for, or with relation to, any purchase, expenditure, investment, installation, construction or conversion made in any tax year beginning after the termination dates specified in this article, as applicable to specified purchases, expenditures, investments, installations, construction or conversions.

WV Legislature