WEST VIRGINIA CODE: §11-6D-4

§11-6D-4. Eligibility for credit.

A taxpayer is eligible to claim the credit against tax provided in this article if the taxpayer:

(a) Converts a motor vehicle that is presently registered in West Virginia to operate exclusively on an alternative fuel as defined in this article or to operate as a bi-fueled alternative-fuel motor vehicle; or

(b) Purchases from an original equipment manufacturer or an after-market conversion facility or any other automobile retailer, a new dedicated alternative-fuel motor vehicle or bi-fueled alternative-fuel motor vehicle for which the taxpayer then obtains a valid West Virginia registration; or

(c) Constructs or purchases and installs qualified alternative-fuel vehicle refueling infrastructure that is capable of dispensing alternative fuel for alternative-fuel motor vehicles.

(d) (1) The credit provided in this article is not available to and may not be claimed by any taxpayer under any obligation pursuant to any federal or state law, policy or regulation to convert to the use of alternative fuels for any motor vehicle.

(2) The credit provided in this article is not available to and may not be claimed by any taxpayer for construction or purchase and installation of alternative-fuel vehicle home refueling infrastructure on or after April 15, 2013.

(e) The credit provided in this article for purchase of an alternative-fuel motor vehicle or conversion of a motor vehicle to an alternative-fuel motor vehicle, is not available to and may not be claimed by any taxpayer in, or for, any tax year in which the taxpayer did not own the alternative-fuel motor vehicle for which the claim is filed on the last day of the taxpayer's tax year for which the credit is claimed.

(f) Effective date. –

The amendments to this article enacted in the 2013 Regular Legislative Session shall be effective upon passage.

WV Legislature