WEST VIRGINIA CODE: §11-6D-5

§11-6D-5. Amount of credit for alternative-fuel motor vehicles.

(a) For taxable years beginning on and after January 1, 2011, but prior to termination or cessation of this credit as specified in this article, the amount of the credit allowed under this article for an alternative-fuel motor vehicle that weighs less than twenty-six thousand pounds is thirty-five percent of the purchase price of the alternative-fuel motor vehicle up to a maximum amount of $7,500 or fifty percent of the actual cost of converting from a traditionally fueled motor vehicle to an alternative-fuel motor vehicle up to a maximum amount of $7,500.

(b) For taxable years beginning on and after January 1, 2011, but prior to termination or cessation of this credit as specified in this article, the amount of the credit allowed under this article for an alternative-fuel motor vehicle that weighs more than twenty-six thousand pounds is thirty-five percent of the purchase price of the alternative-fuel motor vehicle up to a maximum amount of $25,000 or fifty percent of the actual cost of converting from a traditionally fueled motor vehicle to an alternative-fuel motor vehicle up to a maximum amount of $25,000.

WV Legislature