WEST VIRGINIA CODE: §11-6D-6

§11-6D-6. Amount of credit for qualified alternative-fuel vehicle refueling infrastructure.

(a) For taxable years beginning on and after January 1, 2011, but prior to January 1, 2014, the amount of the credit allowed under this article for qualified alternative-fuel vehicle refueling infrastructure is equal to fifty percent of the total costs directly associated with the construction or purchase and installation of the alternative-fuel vehicle refueling infrastructure up to a maximum of $250,000: Provided, That if the qualified alternative-fuel vehicle refueling infrastructure is generally accessible for public use, the amount of the credit allowed will be multiplied by 1.25 and the maximum amount allowable will be $312,500. The amount of credit allowed may not exceed the cost of construction of the alternative-fuel vehicle refueling infrastructure.

(b) For taxable years beginning on and after January 1, 2014, but prior to termination or cessation of this credit as specified in this article, the amount of the credit allowed under this article for qualified alternative-fuel vehicle refueling infrastructure is equal to twenty percent per facility of the total costs directly associated with the construction or purchase and installation of the alternative-fuel vehicle refueling infrastructure up to a maximum of $400,000 per facility.

(c) The cost of construction of the alternative-fuel vehicle refueling infrastructure or alternative-fuel vehicle home refueling infrastructure eligible for a tax credit under this article does not include costs associated with exploration, development or production activities necessary for severing natural resources from the soil or ground.

(d) When the taxpayer is a pass-through entity treated like a partnership for federal and state income tax purposes, the credit allowed under this article for the year shall flow through to the equity owners of the pass-through entity in any manner that such equity owners see fit and is not required to flow through such equity owners in the same manner as distributive share flows through to the equity owners and in accordance with any legislative rule the Tax Commissioner may propose for legislative approval in accordance with article three, chapter twenty-nine-a of this code to administer this section.

(e) No credit allowed by this article may be applied against employer withholding taxes imposed by article twenty-one of this chapter.

WV Legislature