WEST VIRGINIA CODE: §11-6D-7

§11-6D-7. Duration of availability of credit.

No person is eligible to receive a tax credit under this article for:

(1) An alternative-fuel motor vehicle purchased after December 31, 2017;

(2) A vehicle converted to an alternative-fuel motor vehicle after December 31, 2017;

(3) The construction or purchase and installation of qualified alternative-fuel vehicle refueling infrastructure occurring after December 31, 2017;

(4) The construction or purchase and installation of qualified alternative-fuel vehicle home refueling infrastructure occurring on or after April 15, 2013;

(5) Purchases of motor vehicles that operate on fuels other than compressed natural gas, liquefied natural gas or liquefied petroleum gas, occurring on or after April 15, 2013; or

(6) Conversions of motor vehicles to operate on fuels other than compressed natural gas, liquefied natural gas or liquefied petroleum gas, occurring on or after April 15, 2013.

WV Legislature