

# **WEST VIRGINIA CODE: §11-6F-1**

## **§11-6F-1. Legislative findings.**

The Legislature finds that the encouragement of economic growth and development in this state is in the public interest and promotes the general welfare of the people of this state. The Legislature further finds that the ad valorem property tax valuation set forth in this article for certified capital addition property, as defined in section two of this article, will help preserve the tax base and preserve and create jobs attributable to manufacturing facilities existing in this state.