

WEST VIRGINIA CODE: §11-6F-6

§11-6F-6. Effective date, expiration of two-mile limitation.

(a) This article is effective for the tax years beginning on and after the first day of July, one 1997.

(b) Notwithstanding any other provision of this article to the contrary, the requirement that a qualified capital addition to a manufacturing facility be located or installed at or within two miles of a preexisting manufacturing facility owned or operated by the person making the capital addition, or by a multiple party project participant, is null, void and of no further force or effect for otherwise qualified capital addition to a manufacturing facility placed in service or use on and after the first day of January 2023.