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.