WEST VIRGINIA CODE: §21A-2C-5

§21A-2C-5. Restrictions and limitations regarding tax credit.

(a) An employer may not claim a tax credit provided for in this article for any individual employed for less than a continuous period of one year, unless:

(1) The individual voluntarily leaves employment with the employer;

(2) The individual becomes totally disabled and unable to continue his employment; or

(3) The individual is terminated for good cause shown.

In the event that the individual is employed for less than a one continuous year period due to circumstances enumerated in subdivision (1), (2) or (3) above, the employer shall be entitled to a partial tax credit in a proportional amount corresponding to the ratio of the time period during which the veteran was actually employed to the one-year period required for a full tax credit multiplied by the amount of the full tax which would have accrued to the employer had the individual's employment continued for a full year.

(b) An employer may not claim tax credit provided for in this article for any individual who is employed and displaces a person already employed. In addition, no tax credit may be claimed for the employment of any individual for whom the employer is receiving job training payments from either the federal or state government. Nothing in this section prohibits an employer from receiving tax credits from both the federal and state governments under similar targeted jobs programs if the employer is otherwise qualified to receive both.

WV Legislature