WEST VIRGINIA CODE: §21A-2C-6

§21A-2C-6. Program administration.

The program established by this article shall be conducted primarily under the direction of the employment services section of the Bureau of Employment Programs or its successor agency and the West Virginia National Guard. Reserve forces units may also verify through approved vouchers, eligibility of reserve members to participate in this program. Each individual who qualifies under this article for participation in this program shall be given, upon request, a voucher certifying that the individual is eligible for participation in the program described in this article. The voucher shall be in a form prescribed by the commissioner of employment programs and the Adjutant General, and they may conduct such investigations and collect such data as they deem necessary to ensure that each individual applying for the voucher is actually qualified for participation in the program.

When an employer employs an eligible individual who presents the voucher herein provided for, the employer shall submit the voucher along with basic information to the issuing agency as may be required for participation in this program. Each year, the issuing agency shall certify to the State Tax Commissioner a list of employers who may be qualified to receive a tax credit under this program. In order to receive the appropriate tax credit, an employer must file for the tax credit provided for under this article as required by section forty-two, article twenty-one, chapter eleven of this code or by section twelve, article twenty-four, chapter eleven of this code.

WV Legislature