WEST VIRGINIA CODE: §5E-1-23

§5E-1-23. Elimination of credit; effective date.

Notwithstanding any other provision of this article to the contrary, no entitlement to any tax credit under this article shall result from, and no tax credit shall be available to, any taxpayer for any investment in a West Virginia capital company made after December 31, 2006: Provided, That the provisions of this article shall continue to apply to the investments for which tax credits were authorized and allocated pursuant to the provisions of this article in effect prior to January 1, 2007.

WV Legislature