WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1999

---

ENROLLED

SENATE BILL NO. 522

(By Senator Tomblin, Mr. President)

---

PASSED March 11, 1999

In Effect From Passage
ENROLLED

Senate Bill No. 522

(By Senator Tomblin, Mr. President)

[Passed March 11, 1999; in effect from passage.]

AN ACT to amend and reenact section twenty-three-f, article twenty-four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to continuing the tax credit for qualified historic rehabilitated buildings investment.

Be it enacted by the Legislature of West Virginia:

That section twenty-three-f, article twenty-four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 24. CORPORATION NET INCOME TAX.

§11-24-23f. Credit allowed for specific taxable years.

1 Subject to the provisions of section twenty-three-e of this article, the credit authorized in section twenty-three-a of this article, for investment in a rehabilitated building made by a taxpayer in any taxable year beginning on the first day of January, one thousand nine hundred ninety-five, and thereafter, shall be allowed against the tax
imposed by this article in the applicable taxable year. The
tax commissioner shall require disclosure of information
regarding the credits allowed in section twenty-three-a of
this article in accordance with the provisions of section
five-s, article ten of this chapter.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within ......................... approved ................ this the 25th
Day of ........................................... 19---

Governor
PRESENTED TO THE
GOVERNOR
Date 3/23/99
Time 10:15 AM