RECEIVED

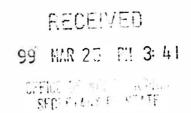
99 FAR 25 FH 3: 41

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1999

ENROLLED

SENATE BILL NO	22
(By Senator Toublin, Mr.	PRESIDENT_)
	:W ²
PASSED	



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
- 2 this article, the credit authorized in section twenty-three-a
- 3 of this article, for investment in a rehabilitated building
- 4 made by a taxpayer in any taxable year beginning on the
- 5 first day of January, one thousand nine hundred ninety-
- 6 five, and thereafter, shall be allowed against the tax

- 7 imposed by this article in the applicable taxable year. The
- 8 tax commissioner shall require disclosure of information
- 9 regarding the credits allowed in section twenty-three-a of
- 10 this article in accordance with the provisions of section
- 11 five-s, article ten of this chapter.

Governor

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 this the **75.7** The within..... March Day of

® (GCI) 326-C

PRESENTED TO THE

GOVERNOR Date 3/3/99 Time_10:15_1_