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2014 MAR 20 P 3:47

OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 2014

HB 4184



ENROLLED

COMMITTEE SUBSTITUTE
FOR

House Bill No. 4184

(By Mr. Speaker, (Mr. Miley)
and Delegate Armstead)



Passed March 8, 2014

In effect ninety days from passage.

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FOR

H. B. 4184

(BY MR. SPEAKER (MR. MILEY)
AND DELEGATE ARMSTEAD)

[Passed March 8, 2014; in effect ninety days from passage.]

AN ACT to amend and reenact §5B-2E-3, §5B-2E-4, §5B-2E-5, §5B-2E-7, §5B-2E-7a, §5B-2E-8 and §5B-2E-11 of the Code of West Virginia, 1931, as amended, and to amend said code by adding thereto a new section, designated §5B-2E-7b, all relating generally to the West Virginia Tourism Development Act; providing, modifying or eliminating certain definitions; removing requirement for engagement of a consulting firm to review proposed projects; imposing application filing fee; providing additional criteria for evaluation of applications; eliminating limitation on total amount of tourism development expansion project tax credits for all approved companies each calendar year; providing increased tax credit amounts for projects located on or adjacent to state and federal recreational property; establishing tax credit for qualified professional services destination facilities under certain circumstances; specifying benefits upon application

and review; providing certain limitations on benefits; authorizing rulemaking by the Tax Commissioner; providing for recapture; extending the deadline for project applications; and making technical corrections.

Be it enacted by the Legislature of West Virginia:

That §5B-2E-3, §5B-2E-4, §5B-2E-5, §5B-2E-7, §5B-2E-7a, §5B-2E-8 and §5B-2E-11 of the Code of West Virginia, 1931, as amended, be amended and reenacted, and that said code be amended by adding thereto a new section, designated §5B-2E-7b, all to read as follows:

ARTICLE 2E. WEST VIRGINIA TOURISM DEVELOPMENT ACT.

§5B-2E-3. Definitions.

1 As used in this article, unless the context clearly indicates
2 otherwise:

3 (1) "Agreement" means a tourism development agreement
4 entered into, pursuant to section six of this article, between the
5 development office and an approved company with respect to a
6 project.

7 (2) "Approved company" means any eligible company
8 approved by the development office pursuant to section five of
9 this article seeking to undertake a project.

10 (3) "Approved costs" means:

11 (a) *Included costs:*

12 (i) Obligations incurred for labor and to vendors, contractors,
13 subcontractors, builders, suppliers, delivery persons and material
14 persons in connection with the acquisition, construction,
15 equipping or installation of a project;

16 (ii) The costs of acquiring real property or rights in real
17 property and any costs incidental thereto;

18 (iii) The cost of contract bonds and of insurance of all kinds
19 that may be required or necessary during the course of the
20 acquisition, construction, equipping, or installation of a project
21 which is not paid by the vendor, supplier, delivery person,
22 contractor or otherwise provided;

23 (iv) All costs of architectural and engineering services,
24 including, but not limited to: Estimates, plans and specifications,
25 preliminary investigations and supervision of construction,
26 installation, as well as for the performance of all the duties
27 required by or consequent to the acquisition, construction,
28 equipping or installation of a project;

29 (v) All costs required to be paid under the terms of any
30 contract for the acquisition, construction, equipping or
31 installation of a project;

32 (vi) All costs required for the installation of utilities,
33 including, but not limited to: Water, sewer, sewer treatment, gas,
34 electricity, communications and off-site construction of utility
35 extensions to the boundaries of the real estate on which the
36 facilities are located, all of which are to be used to improve the
37 economic situation of the approved company in a manner that
38 allows the approved company to attract persons; and

39 (vii) All other costs comparable with those described in this
40 subdivision;

41 (b) *Excluded costs.* – The term “approved costs” does not
42 include any portion of the cost required to be paid for the
43 acquisition, construction, equipping or installation of a project
44 that is financed with governmental incentives, grants or bonds or
45 for which the eligible taxpayer elects to qualify for other tax
46 credits, including, but not limited to, those provided by article
47 thirteen-q, chapter eleven of this code. The exclusion of certain
48 costs of a project under this paragraph (b) does not automatically
49 disqualify the remainder of the costs of the project.

50 (4) "Base tax revenue amount" means the average monthly
51 amount of consumer sales and service tax collected by an
52 approved company, based on the twelve-month period ending
53 immediately prior to the opening of a new tourism development
54 project for business or a tourism development expansion project,
55 as certified by the State Tax Commissioner.

56 (5) "Development office" means the West Virginia
57 Development Office as provided in article two of this chapter.

58 (6) "Crafts and products center" means a facility primarily
59 devoted to the display, promotion and sale of West Virginia
60 products and at which a minimum of eighty percent of the sales
61 occurring at the facility are of West Virginia arts, crafts or
62 agricultural products.

63 (7) "Eligible company" means any corporation, limited
64 liability company, partnership, limited liability partnership, sole
65 proprietorship, business trust, joint venture or any other entity
66 operating or intending to operate a project, whether owned or
67 leased, within the state that meets the standards required by the
68 development office. An eligible company may operate or intend
69 to operate directly or indirectly through a lessee.

70 (8) "Ineligible company" means any West Virginia
71 pari-mutuel racing facility licensed to operate multiple video
72 lottery machines as authorized by article twenty-two-a, chapter
73 twenty-nine of this code or any limited lottery retailer holding a
74 valid license issued under article seven, chapter sixty of this
75 code.

76 (9) "Entertainment destination center" means a facility
77 containing a minimum of two hundred thousand square feet of
78 building space adjacent or complementary to an existing tourism
79 attraction, an approved project, or a major convention facility
80 and which provides a variety of entertainment and leisure
81 options that contain at least one major theme restaurant and at

82 least three additional entertainment venues, including, but not
83 limited to, live entertainment, multiplex theaters, large-format
84 theaters, motion simulators, family entertainment centers,
85 concert halls, virtual reality or other interactive games,
86 museums, exhibitions or other cultural and leisure time
87 activities. Entertainment and food and drink options shall occupy
88 a minimum of sixty percent of total gross area, as defined in the
89 application, available for lease and other retail stores shall
90 occupy no more than forty percent of the total gross area
91 available for lease.

92 (10) "Final approval" means the action taken by the
93 executive director of the development office qualifying the
94 eligible company to receive the tax credits provided in this
95 article.

96 (11) "Project" means a tourism development project and/or
97 a tourism development expansion project administered in
98 accordance with the provisions of this article.

99 (12) "Qualified professional services destination facility"
100 means a facility with a minimum qualified investment, as
101 defined in this article, of not less than \$80 million physically
102 located in this state and adjacent or complementary to a historic
103 resort hotel, which primarily furnishes and provides personal or
104 professional services, or both types of services, to individuals
105 who primarily are residents of another state or foreign county.

106 (13) "State agency" means any state administrative body,
107 agency, department, division, board, commission or institution
108 exercising any function of the state that is not a municipal
109 corporation or political subdivision.

110 (14) "Tourism attraction" means a cultural or historical site,
111 a recreation or entertainment facility, an area of natural
112 phenomenon or scenic beauty, a West Virginia crafts and
113 products center, or an entertainment destination center or a

114 qualified professional services destination facility. A project or
115 tourism attraction does not include any of the following:

116 (A) Lodging facility, unless:

117 (i) The facility constitutes a portion of a project and
118 represents less than fifty percent of the total approved cost of the
119 project, or the facility is to be located on recreational property
120 owned or leased by the state or federal government and the
121 facility has received prior approval from the appropriate state or
122 federal agency;

123 (ii) The facility involves the restoration or rehabilitation of
124 a structure that is listed individually in the national register of
125 historic places or is located in a national register historic district
126 and certified by the state historic preservation officer as
127 contributing to the historic significance of the district and the
128 rehabilitation or restoration project has been approved in
129 advance by the state historic preservation officer; or

130 (iii) The facility involves the construction, reconstruction,
131 restoration, rehabilitation or upgrade of a full-service lodging
132 facility or the reconstruction, restoration, rehabilitation or
133 upgrade of an existing structure into a full-service lodging
134 facility having not less than five hundred guest rooms, with
135 construction, reconstruction, restoration, rehabilitation or
136 upgrade costs exceeding ten million dollars;

137 (B) A facility that is primarily devoted to the retail sale of
138 goods, other than an entertainment destination center, a West
139 Virginia crafts and products center or a project where the sale of
140 goods is a secondary and subordinate component of the project;
141 and

142 (C) A recreational facility that does not serve as a likely
143 destination where individuals who are not residents of the state
144 would remain overnight in commercial lodging at or near the
145 project or existing attraction.

146 (15) "Tourism development project" means the acquisition,
147 including the acquisition of real estate by a leasehold interest
148 with a minimum term of ten years, construction and equipping
149 of a tourism attraction; the construction and installation of
150 improvements to facilities necessary or desirable for the
151 acquisition. construction, installation of a tourism attraction,
152 including, but not limited to, surveys, installation of utilities,
153 which may include water, sewer, sewage treatment, gas,
154 electricity, communications and similar facilities; and off-site
155 construction of utility extensions to the boundaries of the real
156 estate on which the facilities are located, all of which are to be
157 used to improve the economic situation of the approved
158 company in a manner that allows the approved company to
159 attract persons, but does not include a project that will be
160 substantially owned, managed or controlled by an eligible
161 company with an existing project located within a ten mile
162 radius, or by a person or persons related by a family relationship,
163 including spouses, parents, children or siblings, to an owner of
164 an eligible company with an existing project located within a ten
165 mile radius.

166 (16) "Tourism development expansion project" means the
167 acquisition, including the acquisition of real estate by a leasehold
168 interest with a minimum term of ten years; the construction and
169 installation of improvements to facilities necessary or desirable
170 for the expansion of an existing tourism attraction including, but
171 not limited to, surveys, installation of utilities, which may
172 include water, sewer, sewage treatment, gas, electricity,
173 communications and similar facilities; and off-site construction
174 of utility extension to the boundaries of real estate on which the
175 facilities are located, all of which are to be used to improve the
176 economic situation of the approved company in a manner that
177 allows the approved company to attract persons.

178 (17) "Tourism development project tax credit" means the
179 tourism development project tax credit allowed by section seven
180 of this article.

181 (18) "Tourism development expansion project tax credit"
182 means the tourism development expansion project tax credit
183 allowed by section seven-a of this article.

§5B-2E-4. Additional powers and duties of the development office.

1 The development office has the following powers and duties,
2 in addition to those set forth in this case, necessary to carry out
3 the purposes of this article including, but not limited to:

4 (1) Make approval of all applications for projects and enter
5 into agreements pertaining to projects with approved companies;

6 (2) Employ fiscal consultants, attorneys, appraisers and other
7 agents as the executive director of the development office finds
8 necessary or convenient for the preparation and administration
9 of agreements and documents necessary or incidental to any
10 project; and

11 (3) Impose and collect fees and charges in connection with
12 any transaction.

13 (4) Impose and collect from the applicant a non-refundable
14 application fee in the amount of \$10,000 to be paid to the
15 Development Office when the application is filed.

§5B-2E-5. Project application; evaluation standards; approval of projects.

1 (a) Each eligible company that seeks to qualify a project for
2 the tourism development project tax credit provided by section
3 seven of this article, or for the tourism development expansion
4 project tax credit provided by section seven-a of this article, as
5 applicable, must file a written application for approval of the
6 project with the Development Office.

7 (b) With respect to each eligible company making an
8 application to the Development Office for a tourism
9 development project tax credit or a tourism development

10 expansion project tax credit, the Development Office shall make
11 inquiries and request documentation, including a completed
12 application, from the applicant that shall include: A description
13 and location of the project; capital and other anticipated
14 expenditures for the project and the sources of funding therefor;
15 the anticipated employment and wages to be paid at the project;
16 business plans that indicate the average number of days in a year
17 in which the project will be in operation and open to the public;
18 and the anticipated revenues and expenses generated by the
19 project.

20 (c) On and after the effective date of this section as amended
21 in 2014, the executive director of the Development Office,
22 within sixty days following receipt of an application or receipt
23 of any additional information requested by the Development
24 Office respecting the application, whichever is later, shall act to
25 grant or not to grant approval of the application, based on the
26 following criteria:

27 (1) The project will attract at least twenty-five percent of its
28 visitors from outside of this state;

29 (2) The project will have approved costs in excess of
30 \$1,000,000;

31 (3) The project will have a significant and positive economic
32 impact on the state considering, among other factors, the extent
33 to which the project will compete directly with or complement
34 existing tourism attractions in the state and the amount by which
35 increased tax revenues from the project will exceed the credit
36 given to the approved company;

37 (4) The project will produce sufficient revenues and public
38 demand to be operating and open to the public for a minimum of
39 one hundred days per year;

40 (5) The project will provide additional employment
41 opportunities in the state;

42 (6) The quality of the proposed project and how it addresses
43 economic problems in the area in which the project will be
44 located;

45 (7) Whether there is substantial and credible evidence that
46 the project is likely to be started and completed in a timely
47 fashion;

48 (8) Whether the project will, directly or indirectly, improve
49 the opportunities in the area where the project will be located for
50 the successful establishment or expansion of other industrial or
51 commercial businesses;

52 (9) Whether the project will, directly or indirectly, assist in
53 the creation of additional employment opportunities in the area
54 where the project will be located;

55 (10) Whether the project helps to diversify the local
56 economy;

57 (11) Whether the project is consistent with the goals of this
58 article;

59 (12) Whether the project is economically and fiscally sound
60 using recognized business standards of finance and accounting;
61 and

62 (13) The ability of the eligible company to carry out the
63 project.

64 (d) The Development Office may establish other criteria for
65 consideration when approving the applications.

66 (e) The decision by the executive director of the
67 Development Office is final.

68 (f) This section as amended and reenacted in 2014 shall apply
69 to applications under review by the director of the development

70 office prior to the effective date of this section as well as to
71 applications filed on and after the effective date of this section
72 as amended and reenacted in 2014.

**§5B-2E-7. Amount of credit allowed for tourism development
project; approved projects.**

1 (a) Approved companies are allowed a credit against the
2 West Virginia consumers sales and service tax imposed by
3 article fifteen, chapter eleven of this code and collected by the
4 approved company on sales generated by or arising from the
5 operations of the tourism development project: *Provided*, That
6 if the consumers sales and service tax collected by the approved
7 company is not solely attributable to sales resulting from the
8 operation of the new tourism development project, the credit
9 shall only be applied against that portion of the consumers sales
10 and service tax collected in excess of the base tax revenue
11 amount. The amount of this credit is determined and applied as
12 provided in this article.

13 (b) The maximum amount of credit allowable in this article
14 is equal to twenty-five percent of the approved company's
15 approved costs as provided in the agreement: *Provided*, That, if
16 the tourism development project site is located within the permit
17 area or an adjacent area of a surface mining operation, as these
18 terms are defined in section three, article three, chapter twenty-
19 two of this code, from which all coal has been or will be
20 extracted prior to the commencement of the tourism
21 development project, or the tourism development project site is
22 located on or adjacent to recreational property owned or leased
23 by the state or federal government and when the project is
24 located on property owned or leased by the state or federal
25 government, the project has received prior approval from the
26 appropriate state or federal agency, the maximum amount of
27 credit allowable is equal to thirty-five percent of the approved
28 company's approved costs as provided in the agreement.

29 (c) The amount of credit allowable must be taken over a ten-
30 year period, at the rate of one tenth of the amount thereof per
31 taxable year, beginning with the taxable year in which the
32 project is opened to the public, unless the approved company
33 elects to delay the beginning of the ten-year period until the next
34 succeeding taxable year. This election shall be made in the first
35 consumers sales and service tax return filed by the approved
36 company following the date the project is opened to the public.
37 Once made, the election cannot be revoked.

38 (d) The amount determined under subsection (b) of this
39 section is allowed as a credit against the consumers sales and
40 service tax collected by the approved company on sales from the
41 operation of the tourism development project. The amount
42 determined under said subsection may be used as a credit against
43 taxes required to be remitted on the approved company's
44 monthly consumers sales and service tax returns that are filed
45 pursuant to section sixteen, article fifteen, chapter eleven of this
46 code. The approved company shall claim the credit by reducing
47 the amount of consumers sales and service tax required to be
48 remitted with its monthly consumers sales and service tax
49 returns by the amount of its aggregate annual credit allowance
50 until such time as the full current year annual credit allowance
51 has been claimed. Once the total credit claimed for the tax year
52 equals the approved company's aggregate annual credit
53 allowance no further reductions to its monthly consumers sales
54 and service tax returns will be permitted.

55 (e) If any credit remains after application of subsection (d)
56 of this section, the amount of credit is carried forward to each
57 ensuing tax year until used or until the expiration of the third
58 taxable year subsequent to the end of the initial ten-year credit
59 application period. If any unused credit remains after the
60 thirteenth year, that amount is forfeited. No carryback to a prior
61 taxable year is allowed for the amount of any unused portion of
62 any annual credit allowance.

§5B-2E-7a. Amount of credit allowed for tourism development expansion project; approved projects.

1 (a) Approved companies are allowed a credit against the
2 West Virginia consumers sales and service tax imposed by
3 article fifteen, chapter eleven of this code and collected by the
4 approved company on sales generated by or arising from the
5 operations of the tourism development expansion project:
6 *Provided*, That the tourism development expansion project tax
7 credit allowed under this section is separate and distinct from
8 any credit allowed for a tourism development project in
9 accordance with the provisions of section seven of this article:
10 *Provided, however*, That if the consumers sales and service tax
11 collected by the approved company is not solely attributable to
12 sales resulting from the operation of the tourism development
13 expansion project, the credit shall only be applied against that
14 portion of the consumers sales and service tax collected in
15 excess of the base tax revenue amount. The amount of this credit
16 is determined and applied as provided in this article.

17 (b) The maximum amount of credit allowable in this article
18 is equal to twenty-five percent of the approved company's
19 approved costs as provided in the agreement: *Provided*, That, if
20 the tourism development expansion project site is located within
21 the permit area or an adjacent area of a surface mining operation,
22 as these terms are defined in section three, article three, chapter
23 twenty-two of this code, from which all coal has been or will be
24 extracted prior to the commencement of the tourism
25 development project, or the tourism development project site is
26 located on or adjacent to recreational property owned or leased
27 by the state or federal government and when the project is
28 located on property owned or leased by the state or federal
29 government, the project has received prior approval from the
30 appropriate state or federal agency, the maximum amount of
31 credit allowable is equal to thirty-five percent of the approved
32 company's approved costs as provided in the agreement.

33 (c) The amount of credit allowable must be taken over a ten-
34 year period, at the rate of one tenth of the amount thereof per
35 taxable year, beginning with the taxable year in which the
36 project is opened to the public, unless the approved company
37 elects to delay the beginning of the ten-year period until the next
38 succeeding taxable year. This election shall be made in the first
39 consumers sales and service tax return filed by the approved
40 company following the date the project is opened to the public.
41 Once made, the election cannot be revoked.

42 (d) The amount determined under subsection (b) of this
43 section is allowed as a credit against the consumers sales and
44 service tax collected by the approved company on sales from the
45 operation of the tourism development expansion project. The
46 amount determined under said subsection may be used as a
47 credit against taxes required to be remitted on the approved
48 company's monthly consumers sales and service tax returns that
49 are filed pursuant to section sixteen, article fifteen, chapter
50 eleven of this code. The approved company shall claim the credit
51 by reducing the amount of consumers sales and service tax
52 required to be remitted with its monthly consumers sales and
53 service tax returns by the amount of its aggregate annual credit
54 allowance until such time as the full current year annual credit
55 allowance has been claimed. Once the total credit claimed for the
56 tax year equals the approved company's aggregate annual credit
57 allowance no further reductions to its monthly consumers sales
58 and service tax returns will be permitted.

59 (e) If any credit remains after application of subsection (d)
60 of this section, the amount of credit is carried forward to each
61 ensuing tax year until used or until the expiration of the third
62 taxable year subsequent to the end of the initial ten-year credit
63 application period. If any unused credit remains after the
64 thirteenth year, that amount is forfeited. No carryback to a prior
65 taxable year is allowed for the amount of any unused portion of
66 any annual credit allowance.

§5B-2E-7b. Credit against taxes.

1 (a) *General.* – When a qualified professional services
2 destination facility is located at or adjacent to an existing historic
3 resort hotel with at least five hundred rooms and the qualified
4 professional services destination facility eligible for credit under
5 this section is primarily engaged in furnishing services that are
6 not subject to the tax imposed by article fifteen, chapter eleven
7 of this code, then in lieu of the credits that otherwise would be
8 allowable under section seven or seven-a of this article, the
9 eligible company that complies with the requirements of this
10 section may claim the credit provided in this section: *Provided,*
11 That the maximum amount of credit allowable under this section
12 is equal to twenty-five percent of the eligible company’s
13 qualified investment, as defined in this section.

14 (b) *Definitions.* – The following words and phrases when
15 used in this section have the meanings given to them in this
16 subsection unless the context in which used clearly indicates that
17 a different meaning was intended by the Legislature.

18 (1) “Agreement” means an agreement entered into under
19 subsection (g) of this section.

20 (2) “Compensation” means wages, salaries, commissions
21 and any other form of remuneration paid to employees for
22 personal services.

23 (3) “Cost-of-living adjustment” for any calendar year is the
24 percentage, if any, by which the consumer price index for the
25 preceding calendar year exceeds the consumer price index for
26 the calendar year 2015.

27 (4) “Consumer price index” for any calendar year means the
28 average of the federal consumer price index as of the close of the
29 twelve-month period ending on August 31 of that calendar year.

30 (5) “Eligible company” for purposes of this section means
31 any corporation, limited liability company, partnership, limited

32 liability partnership, sole proprietorship, business trust, joint
33 venture or any other entity operating a qualified professional
34 services destination facility, whether owned or leased, within the
35 state that: (A) creates at least one hundred twenty-five new jobs
36 in this state within thirty-six months after the date the qualified
37 investment is placed into service or use, and maintains those jobs
38 for the entire ten year life of the tax credit specified in this
39 section, (B) makes available to its full-time employees health
40 insurance coverage and pays at least fifty percent of the premium
41 for the health insurance, (C) generates, within thirty-six months
42 after the date the qualified investment is placed into service or
43 use, not less than \$10 million of gross receipts upon which the
44 taxes imposed under article twenty-seven, chapter eleven of this
45 code are paid, and (D) meets the standards, limitations and
46 requirements of this section and of the development office. An
47 eligible company may operate or intend to operate directly or
48 indirectly through a lessee or a contract operator.

49 (6) "Federal consumer price index" means the most recent
50 consumer price index as of August 31 each year for all urban
51 consumers published by the United States Department of Labor.

52 (7) "Health insurance benefits" means employer-provided
53 coverage for medical expenses of the employee or the employee
54 and his or her family under a group accident or health plan, or
55 employer contributions to an Archer medical savings account, as
56 defined in Section 220 of the Internal Revenue Code of 1986, as
57 amended, or to a health savings account, as defined in Section
58 223 of the Internal Revenue Code, of the employee when the
59 employer's contribution to any such account is not less than fifty
60 percent of the maximum amount permitted for the year as
61 employer-provided coverage under Section 220 or 223 of the
62 Internal Revenue Code, whichever section is applicable.

63 (8) "Historic resort hotel" means a resort hotel registered
64 with the United States Department of the Interior on the effective
65 date of this amendment as a national historic landmark in its

66 National Registry of Historic Places having not fewer than five
67 hundred guest rooms.

68 (9) "New employee" means a person residing and domiciled
69 in this state hired by the taxpayer to fill a position or a job in this
70 state which previously did not exist in the taxpayer's business
71 enterprise in this state prior to the date the application was filed
72 under subsection (c) of this section. In no event may the number
73 of new employees exceed the total net increase in the employer's
74 employment in this state: *Provided*, That the Tax Commissioner
75 may require that the net increase in the taxpayer's employment
76 in this state be determined and certified for the taxpayer's
77 controlled group as defined in article twenty-four of this chapter.
78 In addition, a person is a "new employee" only if the person's
79 duties are on a regular, full-time and permanent basis:

80 (A) "Full-time employment" means employment for at least
81 eighty hours per month at a wage not less than the amount
82 specified in subdivision (1), subsection (d) of this section; and

83 (B) "Permanent employment" does not include employment
84 that is temporary or seasonal and therefore the wages, salaries
85 and other compensation paid to the temporary or seasonal
86 employees will not be considered for purposes of this section
87 even if the compensation paid to the temporary or seasonal
88 employee equals or exceeds the amount specified in paragraph
89 (A) of this subdivision.

90 (10) "New job" means a job which did not exist in the
91 business of the taxpayer in this state prior to filing the
92 application for benefits under this section, and which is filled by
93 a new employee.

94 (11) "Professional services" means only those services
95 provided directly by: a physician licensed to practice in this
96 State, a surgeon licensed to practice in this State, a dentist
97 licensed to practice in this State, a podiatrist licensed to practice

98 in this State, an osteopathic physician licensed to practice in this
99 State, a psychologist licensed to practice in this State, an
100 optometrist licensed to practice in this State, a registered nurse
101 licensed to practice in this State, a physician assistant licensed to
102 practice in this State, a licensed practical nurse licensed to
103 practice in this State, a dental hygienist licensed to practice in
104 this State, a social worker licensed to practice in this State, or
105 any other health care professional licensed to practice in this
106 State;

107 (12) "Qualified investment" means one-hundred percent of
108 the cost of property purchased or leased for the construction and
109 equipping of a qualified professional services destination facility
110 which is placed in service or use in this State by an eligible
111 company.

112 (A) The cost of property purchased for a qualified
113 professional services destination facility is determined under the
114 following rules:

115 (i) Cost does not include the value of property given in trade
116 or exchange for the property purchased for business expansion.

117 (ii) If property is damaged or destroyed by fire, flood, storm
118 or other casualty, or is stolen, then the cost of replacement
119 property does not include any insurance proceeds received in
120 compensation for the loss.

121 (iii) The cost of real property acquired by written lease for
122 a primary term of ten years or longer is one hundred percent of
123 the rent reserved for the primary term of the lease, not to exceed
124 ten years.

125 (iv) The cost of tangible personal property acquired by
126 written lease for a primary term of not less than four years.

127 (v) In the case of self-constructed property, the cost thereof
128 is the amount properly charged to the capital account for
129 depreciation in accordance with federal income tax law.

130 (vi) The cost of property used by the taxpayer out-of-state
131 and then brought into this State, is determined based on the
132 remaining useful life of the property at the time it is placed in
133 service or use in this State, and the cost is the original cost of the
134 property to the taxpayer less straight line depreciation allowable
135 for the tax years or portions thereof the taxpayer used the
136 property outside this State. In the case of leased tangible
137 personal property, cost is based on the period remaining in the
138 primary term of the lease after the property is brought into this
139 State for use in a new or expanded business facility of the
140 taxpayer, and is the rent reserved for the remaining period of the
141 primary term of the lease, not to exceed ten years, or the
142 remaining useful life of the property, determined as aforesaid,
143 whichever is less.

144 (c) *Credit against taxes.* – The credit allowed by this section
145 shall be equal to twenty-five percent of the eligible company's
146 qualified investment in the qualified professional services
147 destination facility and shall be taken and applied as provided in
148 this subsection (c). Notwithstanding any other provision of this
149 article to the contrary, no taxpayer or group of taxpayers may
150 gain entitlement to more than \$37.5 million total aggregate tax
151 credit under this section and no taxpayer, or group of taxpayers,
152 in the aggregate may apply more than \$2.5 million of annual
153 credit in any tax year under this section, either in the form of a
154 refund or directly against a tax liability or in any combination
155 thereof. This limitation applies to initial tax credit attributable to
156 qualified investment in a qualified professional services
157 destination facility, and to qualified investment in a follow-up
158 project expansion, so that credit attributable additively and in the
159 aggregate to both may not be applied to exceed \$2.5 million
160 annual credit in any tax year.

161 (1) *Application of credit.* – The amount of credit allowable
162 under this subsection shall be taken over a ten-year period, at the
163 rate of one tenth of the amount thereof per taxable year,
164 beginning with the taxable year in which the eligible company

165 places the qualified professional services destination facility, or
166 part thereof, in service or use in this state, unless the eligible
167 company elected to delay the beginning of the ten-year period
168 until the next succeeding taxable year. This election shall be
169 made in the annual income tax return filed under chapter eleven
170 of this code for the taxable year in which the qualified
171 professional services destination facility is first placed into
172 service or use by the taxpayer. Once made, the election may not
173 be revoked. The annual credit allowance is taken in the manner
174 prescribed in subdivision (3) of this subsection (c): *Provided,*
175 That if any credit remains after the initial ten year credit
176 application period, the amount of remaining credit is carried
177 forward to each ensuing tax year until used or until the
178 expiration of the fifth taxable year subsequent to the end of the
179 initial ten year credit application period. If any unused credit
180 remains after expiration of the fifth taxable year subsequent to
181 the end of the initial ten year credit application period, the
182 amount thereof is forfeited. No carryback to a prior taxable year
183 is allowed for the amount of any unused portion of any annual
184 credit allowance.

185 (2) *Placed in service or use.* – For purposes of the credit
186 allowed by this subsection (c), qualified investment or qualified
187 investment property is considered placed in service or use in the
188 earlier of the following taxable years:

189 (A) The taxable year in which, under the eligible company's
190 depreciation practice, the period for depreciation with respect to
191 the property begins; or

192 (B) The taxable year in which the property is placed in a
193 condition or state of readiness and availability for a specifically
194 assigned function.

195 (3) *Application of annual credit allowance.*

196 (A) *In general.* – The aggregate annual credit allowance for
197 the current taxable year is an amount equal to the one-tenth part

198 allowed under subdivision (1) of this subsection for qualified
199 investment placed into service or use.

200 (B) *Application of current year annual credit allowance.* –
201 The amount determined under this subsection (c) is allowed as
202 a credit against one hundred percent of the eligible company’s
203 state tax liabilities applied as provided in paragraphs (C) and (D)
204 of this subdivision (3), and in that order:

205 (C) *Corporation net income taxes.* – The amount of
206 allowable tax credit for the year determined under paragraph (A)
207 of this subdivision (3) shall first be applied to reduce the taxes
208 imposed by article twenty-four, chapter eleven of this code, for
209 the taxable year determined before application of allowable
210 credits against tax.

211 (D) *Personal income taxes.* –

212 (i) If the eligible company is an electing small business
213 corporation, as defined in section 1361 of the United States
214 Internal Revenue Code of 1986, as amended, a partnership, a
215 limited liability company that is treated as a partnership for
216 federal income tax purposes or a sole proprietorship, then any
217 unused credit after application of paragraph (C) of this
218 subdivision (3) is allowed as a credit against the taxes imposed
219 by article twenty-one, chapter eleven of this code on the
220 members, owners, partners or interest holders in the eligible
221 company.

222 (ii) Electing small business corporations, limited liability
223 companies, partnerships and other unincorporated organizations
224 shall allocate the credit allowed by this article among their
225 members in the same manner as profits and losses are allocated
226 for the taxable year.

227 (E) No credit is allowed under this subdivision (3) against
228 any employer withholding taxes imposed by article twenty-one,
229 chapter eleven of this code.

230 (F) The tax credits allowed under articles thirteen-j, thirteen-
231 q, thirteen-s, thirteen-r, thirteen-w, and thirteen-aa of this code
232 may not be applied to offset any tax against which the tax credit
233 allowed under this article is allowed or authorized. No person,
234 entity, company, or eligible company authorized or entitled to
235 any tax credit allowed under this section or any member of the
236 unitary group or any member of the controlled group of which
237 the taxpayer is a member, may gain entitlement to any other
238 economic development tax credit or economic development tax
239 incentive which relates to the investment or activity upon which
240 the credit authorized under this section is based.

241 (G) (i) In order to effectuate the purposes of this subdivision
242 (3), the Tax Commissioner may propose for promulgation rules,
243 including emergency rules, in accordance with article three,
244 chapter twenty-nine-a of this code.

245 (ii) The Tax Commissioner may apply any amount of the tax
246 credit otherwise available to a Taxpayer under this article, to pay
247 any delinquent West Virginia state tax liability of the taxpayer,
248 and interest and penalties as applicable.

249 (iii) Any amount of the tax credit otherwise available to a
250 taxpayer under this article may be applied by the applicable
251 administering agency to pay any outstanding obligation to a
252 Workers' Compensation Fund, as defined in article two-c of
253 chapter twenty-three of this code, or any outstanding obligation
254 under the West Virginia Unemployment Compensation Act.

255 (iv) Any amount of the tax credit otherwise available to a
256 taxpayer under this article, may be applied by the applicable
257 administering agency to pay any delinquent or unpaid
258 assessment, fee, fine, civil penalty or monetary imposition
259 imposed by the West Virginia Division of Environmental
260 Protection or the United States Environmental Protection
261 Agency, or any agency charged with enforcing federal, state or
262 local environmental or hazardous waste regulations.

263 (H) *Unused credit, refundable credit.* – If any annual credit
264 remains after application of preceding paragraphs of this
265 subdivision (3), the amount thereof shall be refunded annually to
266 the eligible company, and distributed in accordance with the
267 credit distribution specified in this subdivision (3): *Provided,*
268 That the amount thereof may not exceed the limitation on annual
269 tax credit or the limitation on total aggregate tax credit specified
270 in this section.

271 (I) *Forfeiture of credit.* – If any credit remains after
272 expiration of the fifth taxable year subsequent to the end of the
273 initial ten year credit application period, such credit is forfeited,
274 and may not be used to offset any West Virginia tax liability.

275 (d) *Compensation of employees filling new jobs.*

276 (1) The new jobs and new employee criteria which count
277 toward qualification of a taxpayer as an eligible company for
278 purposes of the tax credit allowed by this section shall be subject
279 to the following limitations and requirements. A job counts
280 toward qualification of a taxpayer as an eligible company if the
281 job is a new job, as defined in this section, held by a new
282 employee, as defined in this section, and the new job:

283 (A) Pays a median wage of at least \$37,000 annually.
284 Beginning January 1, 2015, and on January 1 of each year
285 thereafter, the Tax Commissioner shall prescribe an amount that
286 shall apply in lieu of the \$37,000 amount for new jobs filled
287 during that calendar year. This amount is prescribed by
288 increasing the \$37,000 figure by the cost-of-living adjustment
289 for that calendar year. If any increase under this subdivision is
290 not a multiple of \$50, the increase shall be rounded to the next
291 lowest multiple of \$50;

292 (B) Provides health insurance. The employer may, in
293 addition, offer benefits including child care, retirement and other
294 benefits; and

295 (C) Is a full-time, permanent position, as those terms are
296 defined in this section.

297 (D) Jobs that pay less than the statewide average nonfarm
298 payroll wage, as determined annually by the West Virginia
299 Bureau of Employment Programs, or that pay that salary, but do
300 not also provide health benefits in addition to the salary, do not
301 count toward qualification of a taxpayer as an eligible company
302 under this section. Jobs that are less than full-time, permanent
303 positions do not count toward qualification of a taxpayer as an
304 eligible company under this section.

305 (E) The employer having obtained qualification as an
306 eligible company under this section for the year in which the
307 new job is filled is not required to raise wages of the employees
308 currently employed in the new jobs upon which the initial
309 qualification as an eligible company under this section was based
310 by reason of the cost-of-living adjustment for new jobs filled in
311 subsequent years provided the employer continues to provide
312 healthcare.

313 (e) *Application and review.*

314 (1) *Application.* – An eligible company that meets the
315 requirements of this section may apply to the Development
316 Office for entitlement to the tax credit authorized under this
317 section. The application shall be on a form prescribed by the
318 Development Office and shall include all of the following:

319 (A) The name and address of the applicant;

320 (B) Documentation that the applicant is a eligible company;

321 (C) Documentation that the applicant meets the requirements
322 of this section;

323 (D) Documentation that the applicant does not owe any
324 delinquent taxes or any other amounts to the federal government,
325 this state or any political subdivision of this state;

326 (E) An affidavit that the applicant has not filed for or
327 publicly announced its intention to file for bankruptcy protection
328 and that the company will not seek bankruptcy protection within
329 the next six calendar months following the date of the
330 application;

331 (F) A waiver of confidentiality under section five-d, article
332 ten, chapter eleven of this code for information provided in the
333 application; and

334 (G) Any other information required by the Development
335 Office.

336 (f) *Credit allowable.*

337 (1) *Certified multiple year projects.*

338 (A) *In general.* – A multiple year qualified professional
339 services destination facility project certified by the West
340 Virginia Development Office is eligible for the credit allowable
341 by this article. A project eligible for certification under this
342 section is one where the qualified investment under this article
343 creates at least the required minimum number of new jobs but
344 the qualified investment is placed in service or use over a period
345 of up to three successive tax years: *Provided*, That the qualified
346 investment is made pursuant to a written business facility
347 development plan of the taxpayer providing for an integrated
348 project for investment at one or more new or expanded business
349 facilities, a copy of which must be attached to the taxpayer's
350 application for project certification and approved by the West
351 Virginia Development Office, and the qualified investment
352 placed in service or use during the first tax year would not have
353 been made without the expectation of making the qualified
354 investment placed in service or use during the next two
355 succeeding tax years.

356 (B) *Application for certification.* – The application for
357 certification of a project under this section shall be filed with and

358 approved by the West Virginia Development Office prior to any
359 credit being claimed or allowed for the project's qualified
360 investment and new jobs created as a direct result of the
361 qualified investment. This application shall be approved in
362 writing and contain the information as the West Virginia
363 Development Office may require to determine whether the
364 project should be certified as eligible for credit under this article.

365 (C) *Review.* – Within thirty days of receipt of a complete
366 application, the Development Office, in conjunction with the Tax
367 Division of the Department of Revenue, shall review the
368 application and determine if the applicant is an eligible company
369 and that the requirements of this section have been met.
370 Applications not approved within the thirty days specified in this
371 subdivision are hereby deemed denied.

372 (D) *Approval.* – The Development Office may approve or
373 deny the application. Upon approval of an application, the
374 Development Office shall notify the applicant in writing and
375 enter into an agreement with the eligible company for benefits
376 under this section.

377 (2) *Certified follow-up project expansions.*

378 (A) An eligible company that intends to undertake a follow-
379 up project expansion, may apply to the West Virginia
380 Development Office for certification of a single, one-time,
381 follow-up project expansion, and entitlement to an additional tax
382 credit under this section in an amount which is the lesser of
383 twenty-five percent of qualified investment in the follow-up
384 project expansion or \$12.5 million. No taxpayer, or group of
385 taxpayers, in the aggregate may apply more than \$2.5 million of
386 annual credit in any tax year under this section, either in the form
387 of a refund or directly against a tax liability or in any
388 combination thereof. This limitation applies to initial tax credit
389 attributable to qualified investment in a qualified professional
390 services destination facility, and to qualified investment in a

391 follow-up project expansion, so that credit attributable additively
392 and in the aggregate to both may not be applied to exceed \$2.5
393 million annual credit in any tax year.

394 (B) The requirements, limitations and qualifications
395 applicable to qualified professional services destination facility
396 projects under this section apply to follow-up project expansions,
397 except for those requirements, limitations and qualifications
398 expressly specified in this subdivision (2).

399 (C) Requirements for certification of a follow-up project
400 expansion are as follows:

401 (i) The eligible company, pursuant to certification and
402 authorization for entitlement to tax credit under subsection (1) of
403 this section (f), has placed qualified investment of not less than
404 \$80 million into service in a qualified professional services
405 destination facility within an initial period of not more than three
406 tax years:

407 (ii) The eligible company intends to place additional
408 qualified investment in service or use in the previously certified
409 qualified professional services destination facility project, or an
410 expansion or extension thereof. In no case shall a follow-up
411 project expansion be certified if the follow-up project expansion
412 property is not contiguous to, or within not more than one mile
413 of, the initial qualified professional services destination facility;

414 (iii) The eligible company proposes to place the qualified
415 investment in the follow-up project expansion in service or use
416 in the fourth tax year subsequent to the tax year in which
417 qualified investment was first placed into service or use in the
418 initial qualified professional services destination facility project,
419 or under a multiple year project certification, in the fourth, fifth
420 and sixth tax year subsequent to the tax year in which qualified
421 investment was first placed into service or use in the initial
422 qualified professional services destination facility project;

423 (iv) The follow-up project expansion must create and
424 maintain at least twenty-five net new jobs held by new
425 employees, in addition to the new jobs created by the initial
426 qualified professional services destination facility project. The
427 loss of any West Virginia job at the eligible company will be
428 subtracted from the count of new jobs attributable to the follow-
429 up project expansion;

430 (v) The West Virginia Development Office shall not issue
431 more than one certification for any follow-up project expansion;
432 and

433 (vi) The West Virginia Development Office shall not issue
434 certification of a follow-up project expansion unless the
435 applicant provides convincing evidence to show that the follow-
436 up project expansion will result in jobs creation specified in this
437 subdivision, that such jobs will remain and be maintained in
438 West Virginia for at least ten years subsequent to the placement
439 of qualified investment into service or use in the follow-up
440 project expansion, that the follow-up project expansion will not
441 operate to the detriment of other West Virginia businesses or to
442 the detriment of the economy, public welfare or moral character
443 of West Virginia or its people.

444 (g) *Agreement.*

445 (1) The agreement between the eligible company and the
446 Development Office shall be entered into before any benefits
447 may be provided under this section.

448 (2) The agreement shall do all of the following:

449 (A) Specify the terms and conditions the eligible company
450 must comply with in order to receive benefits under this section,
451 other than those terms, limitations and conditions specified and
452 mandated by statute or regulation; and

453 (B) Require the Development Office to certify all of the
454 following to the Tax Division of the Department of Revenue
455 each taxable year an agreement under this section is in effect:

456 (i) That the eligible company is eligible to receive benefits
457 under this section;

458 (ii) The number of new jobs created by the company during
459 each taxable year;

460 (iii) The amount of gross wages, as determined for purposes
461 of Form W2, as filed with the Internal Revenue Service, being
462 paid to each individual employed in a new job;

463 (iv) The amount of an eligible company's qualified
464 investment;

465 (v) The maximum amount of credit allowable to the eligible
466 company under this section; and

467 (vi) Any other information deemed necessary by the
468 Development Office.

469 (h) *Filing and contents.*

470 (1) *Filing.* – On or before the due date of the income tax
471 return for each tax year in which the agreement is in effect, an
472 eligible company shall file with the Tax Division of the
473 Department of Revenue a form prescribed by the Tax
474 Commissioner.

475 (2) *Contents.* – The form specified under subdivision (1) of
476 this subsection (h) shall request the following information:

477 (A) The name and Employer Identification Number of the
478 eligible company;

479 (B) The effective date of the agreement;

480 (C) The reporting period end date;

481 (D) Information relating to each individual employed in a
482 new job as required by the Tax Commissioner;

483 (E) Aggregate gross receipts for the tax period and gross
484 receipts on which tax has been paid under article twenty-seven,
485 chapter eleven of this code for the tax period; and

486 (F) Any other information required by the Tax
487 Commissioner.

488 (3) *Taking of credit.* – The taxpayer, participant or
489 participants claiming the credit for qualified investments in a
490 certified project shall annually file with their income tax returns
491 filed under chapter eleven of this code:

492 (A) Certification that the taxpayer's or participant's qualified
493 investment property continues to be used in the project and if
494 disposed of during the tax year, was not disposed of prior to
495 expiration of its useful life;

496 (B) Certification that the new jobs created by the project's
497 qualified investment continue to exist and are filled by persons
498 who are residents of this State; and

499 (C) Any other information the tax commissioner requires to
500 determine continuing eligibility to claim the annual credit
501 allowance for the project's qualified investment.

502 (4) *Confidentiality.* – The contents of the completed form
503 shall be subject to the confidentiality rules set forth in section
504 five-d, article ten, chapter eleven of this code: *Provided*, That
505 notwithstanding the provisions of section five-d, article ten,
506 chapter eleven of this code, or any other provision of this code,
507 tax returns, tax return information and such other information as
508 may be necessary to administer the tax credits and programs
509 authorized and specified by this article and in this section may

510 be exchanged between the Tax Commissioner and the West
511 Virginia Development Office without restriction.

**§5B-2E-8. Forfeiture of unused tax credits; credit recapture;
recapture tax imposed; information required to be
submitted annually to development office; transfer
of tax credits to successors.**

1 (a) The approved company or eligible company shall forfeit
2 the tourism development project tax credit allowed by section
3 seven of this article, or the tourism development expansion tax
4 credit allowed by section seven-a of this article, or the tax credit
5 allowed by section seven-b of this article, as applicable, with
6 respect to any calendar year and shall pay the recapture tax
7 imposed by subsection (b) of this section. if:

8 (1) In any year following the first calendar year the project
9 is open to the public, the project fails to attract at least twenty-
10 five percent of its visitors from among persons who are not
11 residents of the state;

12 (2) In any year following the first year the project is open to
13 the public, the project is not operating and open to the public for
14 at least one hundred days; or

15 (3) The approved company or eligible company, as of the
16 beginning of each calendar year, has an outstanding obligation
17 under the West Virginia state tax and revenue laws; or

18 (4) Any company, approved company or eligible company,
19 to which entitlement to the tax credit authorized under section
20 seven-b of this article has been previously established, fails to
21 meet the requirements specified in section seven-b for an eligible
22 company and for a qualified professional services destination
23 facility, including, but not limited to, jobs maintenance,
24 employee wage and employee health benefits, aggregate gross
25 receipts, and gross receipts subject to the tax imposed under
26 article twenty-seven, chapter eleven of this code.

27 (5) Any company, approved company or eligible company,
28 to which entitlement to the tax credit authorized under section
29 seven-b of this article has been previously established:

30 (A) Is delinquent in payment of any assessment, fee, fine,
31 civil penalty or monetary imposition imposed by the West
32 Virginia Division of Environmental Protection or the United
33 States Environmental Protection Agency, or any agency charged
34 with enforcing federal, state or local environmental or hazardous
35 waste regulations,

36 (B) Is delinquent in compliance with any order, injunction,
37 compliance agreement, agreed order, court order, mandamus or
38 other enforcement or compliance instrumentality of the West
39 Virginia Division of Environmental Protection or United States
40 Environmental Protection Agency or any agency charged with
41 enforcing federal, state or local environmental or hazardous
42 waste regulations.

43 (C) Is out of compliance or not compliant with any citation
44 or order issued by the West Virginia Division of Environmental
45 Protection or the United States Environmental Protection
46 Agency, or any agency charged with enforcing federal, state or
47 local environmental or hazardous waste regulations, requiring
48 that a condition be abated or corrected.

49 (b) In addition to the loss of credit allowed under this article
50 for the calendar year, a credit recapture tax is hereby imposed on
51 any approved company or successor eligible company that
52 forfeits the tourism development project tax credit or the tourism
53 development expansion project credit or the credit authorized
54 under section seven-b of this article, under the provisions of
55 subsection (a) of this section. The credit recapture tax shall apply
56 and the approved company, and successor eligible companies,
57 and any other person or entity that has received the tax credit
58 allowed under this article shall be liable for an amount of
59 recapture tax equal to all previously claimed tourism

60 development project tax credit or tourism development
61 expansion project credit, or the tax credits authorized under
62 section seven-b of this article, and allowed by this article, as
63 applicable, plus interest and penalties applicable in accordance
64 with the Tax Procedure and Administration Act. The recapture
65 tax shall be calculated and paid pursuant to the filing, with the
66 tax commissioner of an amended return, and such other forms,
67 schedules and documents as the Tax Commissioner may require,
68 for the prior calendar year, or calendar years, for which credit
69 recapture is required, along with interest, as provided in section
70 seventeen, article ten, chapter eleven of this code: *Provided*,
71 That the approved company, eligible company, person or entity
72 who previously claimed the tourism development project tax
73 credit, or the tourism development expansion project credit, or
74 the tax credits allowed by section seven-b of this article, as
75 applicable, under this article and successor eligible companies,
76 persons or entities are jointly and severally liable for payment of
77 any recapture tax subsequently imposed under this section. For
78 purposes of this recapture tax, the statute of limitations otherwise
79 applicable under the Tax Procedure and Administration Act shall
80 not begin to run until the eighteenth year subsequent to the
81 earlier of: the year when qualified investment is first placed into
82 service or use, or the year when the application for the tax credit
83 authorized under this article was filed with the West Virginia
84 Development Office.

85 (c) Within forty-five days after the end of each calendar year
86 during the term of the agreement, the approved company shall
87 supply the development office with all reports and certifications
88 the development office requires demonstrating to the satisfaction
89 of the development office that the approved company is in
90 compliance with applicable provisions of law. Based upon a
91 review of these materials and other documents that are available,
92 the development office shall then certify to the Tax
93 Commissioner that the approved company is in compliance with
94 this section.

95 (d) The tax credit allowed in this article is transferable,
96 subject to the written consent of the development office, to an
97 eligible successor company that continues to operate the
98 approved project.

§5B-2E-11. Termination.

1 The Development Office may not accept any new project
2 application after December 31, 2019, and all applications
3 submitted prior to January 1, 2020, that have not been previously
4 approved or not approved, shall be deemed not approved and
5 shall be null and void as of January 1, 2020.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Danny Wells
Chairman, House Committee

Robert Ferguson
Member ~~Chairman~~, Senate Committee

Originating in the House.

In effect ninety days from passage.

Bryan R. Saw
Clerk of the House of Delegates

Joseph M. Minard
Clerk of the Senate

Robert M. Bell
Speaker of the House of Delegates

Jeffrey V. K...
President of the Senate

OFFICE WEST VIRGINIA
SECRETARY OF STATE

2014 MAR 20 P 3:47

FILED

The within *is approved* this the *20th*
day of *March*, 2014.

Earl Ray Tomblin
Governor

PRESENTED TO THE GOVERNOR

MAR 20 2014

Time 11:30 am