

1 **H. B. 2352**

2  
3 (By Delegates Caputo, Longstreth and Manchin)  
4 [Introduced January 12, 2011; referred to the  
5 Committee on Finance.]  
6

7 **FISCAL**  
8 **NOTE**

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10 A BILL to amend and reenact §11-6D-7 of the Code of West Virginia,  
11 1931, as amended, relating to extending the alternative-fuel  
12 motor vehicles tax credit for ten years and making the credit  
13 retroactive from the expiration date of the initial credit.

14 *Be it enacted by the Legislature of West Virginia:*

15 That §11-6D-7 of the Code of West Virginia, 1931, as amended,  
16 be amended and reenacted to read as follows:

17 **ARTICLE 6D. ALTERNATIVE-FUEL MOTOR VEHICLES TAX CREDIT.**

18 **§11-6D-7. Duration of availability of credit.**

19 The tax credit provided in this article shall expire by  
20 operation of law ~~ten~~ twenty years after the initial effective date  
21 of this article: *Provided*, That any eligible taxpayer who makes a  
22 valid claim for the credit before that expiration is entitled to  
23 claim and receive the remaining one-third increment or increments  
24 of the total credit allowed under section five of this article for

1 the tax year or years ensuing after the expiration of this article  
2 until the total amount of credit allowed has been exhausted:  
3 Provided, however, That the amendments to this section enacted in  
4 the year 2011 are retroactive to the expiration date of the tax  
5 credit in the year 2009.

NOTE: The purpose of this bill is to extend the alternative-fuel motor vehicles tax credit for ten years and to make the credit retroactive from the expiration date of the initial credit.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.