1	Senate Bill No. 632
2	(By Senators Green, Cann, D. Hall and Stollings)
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4	[Introduced March 25, 2013; referred to the Committee on Economic
5	Development; and then to the Committee on Finance.]
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10	A BILL to amend the Code of West Virginia, 1931, as amended, by
11	adding thereto a new article, designated §11-13DD-1, §11-13DD-
12	2 and §11-13DD-3, all relating to providing tax credits for
13	use of emergency generators with mobile unit hookups by
14	businesses with a minimum of fifty locations in this state.
15	Be it enacted by the Legislature of West Virginia:
16	That the Code of West Virginia, 1931, as amended, be amended
17	by adding thereto a new article, designated $11-13\text{DD}-1$ , $11-13\text{DD}-2$
18	and §11-13DD-3, all to read as follows:
19	ARTICLE 13DD. EMERGENCY GENERATOR TAX CREDIT.
20	§11-13DD-1. Amount of credit.
21	Any taxpayer that operates a business with a minimum of fifty
22	locations in this state and has installed or causes to be installed
23	an emergency generator with a mobile unit hookup on property

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1 located in this state and owned by the taxpayer or used as a place 2 of business after July 1, 2013, shall be allowed a credit against 3 the taxes imposed in articles twenty-one, twenty-three and twenty-4 four of this chapter in an amount equal to sixty percent of the 5 cost to purchase and install the system up to a maximum amount of 6 \$15,000: *Provided*, That a taxpayer may claim the credit for no 7 more than two emergency generators in each county in which the 8 businesses are located.

## 9 §11-13DD-2. Restrictions.

10 In order to receive the credit for an emergency generator, the 11 generator shall be wired to the electrical panel in the building 12 with insulating back-flow and shut off protection.

## 13 §11-13DD-3. Carryover credit allowed; Tax Commissioner to 14 promulgate rules.

15 If the amount of the credit exceeds the taxpayer's liability 16 for the taxable year, the amount which exceeds the tax liability 17 may be carried over and applied as a credit against the tax 18 liability of the taxpayer pursuant to the provisions of articles 19 twenty-one, twenty-three and twenty-four of this chapter to each of 20 the next taxable years unless sooner used.

The State Tax Commissioner shall promulgate rules for legislative approval pursuant to the provisions of chapter twentynine-a of this code regarding the applicability, method of claiming

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of the credit, recapture of the credit and documentation necessary
to claim the credit allowed by this article.

NOTE: The purpose of this bill is to provide tax credits for use of emergency generators with mobile unit hookups by businesses with a minimum of fifty locations in this state.

This article is new; therefore, strike-throughs and underscoring have been omitted.