

1 **Senate Bill No. 26**

2 (By Senators Green, D. Hall, Jenkins, Miller Tucker)

3 \_\_\_\_\_  
4 [Introduced January 8, 2014; referred to the Committee on  
5 Education; and then to the Committee on Finance.]

6 \_\_\_\_\_  
7 **FISCAL**  
8 **NOTE**

9  
10 A BILL to amend the Code of West Virginia, 1931, as amended, by  
11 adding thereto a new article, designated §11-13DD-1,  
12 §11-13DD-2 and §11-13DD-3, all relating to providing tax  
13 credits for use of emergency generators with mobile unit  
14 hookups by businesses with a minimum of fifty locations in  
15 this state; placing restrictions; permitting carryover; and  
16 requiring rulemaking.

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

18 That the Code of West Virginia, 1931, as amended, be amended  
19 by adding thereto a new article, designated §11-13DD-1, §11-13DD-2  
20 and §11-13DD-3, all to read as follows:

21 **ARTICLE 13DD. EMERGENCY GENERATOR TAX CREDIT.**

22 **§11-13DD-1. Amount of credit.**

23 Any taxpayer that operates a business with a minimum of fifty

1 locations in this state and has installed or causes to be installed  
2 an emergency generator with a mobile unit hookup on property  
3 located in this state and owned by the taxpayer or used as a place  
4 of business after July 1, 2014, shall be allowed a credit against  
5 the taxes imposed in articles twenty-one, twenty-three and  
6 twenty-four of this chapter in an amount equal to sixty percent of  
7 the cost to purchase and install the system up to a maximum amount  
8 of \$15,000: *Provided*, That a taxpayer may claim the credit for no  
9 more than two emergency generators in each county in which the  
10 businesses are located.

11 **§11-13DD-2. Restrictions.**

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

15 **§11-13DD-3. Carryover credit allowed; Tax Commissioner to**  
16 **promulgate rules.**

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

23 The State Tax Commissioner shall promulgate rules for

1 legislative approval pursuant to chapter twenty-nine-a of this code  
2 regarding the applicability, method of claiming of the credit,  
3 recapture of the credit and documentation necessary to claim the  
4 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. The bill places restrictions, permits carryover and requires rulemaking.

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