


WEST VIRGINIA LEGISLATURE
EIGHTY-FIRST LEGISLATURE
REGULAR SESSION, 2014



ENROLLED

Senate Bill No. 328

(BY SENATORS KESSLER (MR. PRESIDENT) AND M. HALL,
BY REQUEST OF THE EXECUTIVE)

 PASSED MARCH 5, 2014; IN EFFECT FROM PASSAGE.]

E N R O L L E D

Senate Bill No. 328

(BY SENATORS KESSLER (MR. PRESIDENT) AND M. HALL,
BY REQUEST OF THE EXECUTIVE)



Passed March 5, 2014; in effect from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended,
by adding thereto a new section, designated §11-13R-13,
relating to expiration of the Strategic Research and
Development Tax Credit.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended
by adding thereto a new section, designated §11-13R-13, to read as
follows:

ARTICLE 13R. STRATEGIC RESEARCH AND DEVELOPMENT TAX CREDIT.

§11-13R-13. Expiration of tax credit.

1 The Strategic Research and Development Tax Credit Act
2 terminates on January 1, 2014, and no credit is available to
3 any taxpayer for any qualified investment or expenditure
4 made on or after that date. Taxpayers which have gained
5 entitlement to the credit pursuant to qualified investment or
6 expenditure prior to January 1, 2014, retain that entitlement
7 and may apply the credit pursuant to the requirements and
8 limitations of this article.

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

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Chairman Senate Committee

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Chairman House Committee

Originated in the Senate.

In effect from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

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Speaker of the House of Delegates

The within this
the Day of, 2014.

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Governor