

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

ENROLLED

Senate Bill 478

BY SENATOR TARR

[Passed March 10, 2022; in effect from passage]

1 AN ACT to amend and reenact §11-13J-10 of the Code of West Virginia, 1931, as amended,
2 relating to the Neighborhood Investment Program; adding a sunset provision regarding
3 the reporting requirement; and providing an effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13J. NEIGHBORHOOD INVESTMENT PROGRAM.

§11-13J-10. Public information relating to tax credit.

1 (a) The Tax Commissioner shall annually publish in the State Register the name of every
2 taxpayer asserting this credit on a tax return, and the amount of any credit asserted on a tax return
3 under this article by each such taxpayer, and the confidentiality provisions of §11-1-4a or §11-10-
4 5d of this code, or of any other provision of this code, do not apply to such information.

5 (b) The provisions of §11-13J-10(a) of this code shall have no force or effect on or after
6 January 1, 2022.

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

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Day of, 2022.

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Governor