

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

Senate Bill 478

BY SENATOR TARR

[Introduced January 25, 2022; referred
to the Committee on Finance]

1 A BILL 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 ~~section four a, article~~
4 ~~one of this chapter or section five d, article ten of this chapter~~ §11-1-4a or §11-10-5d of this code,
5 or of any other provision of this code, do not apply to such information.

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