



1 This article shall be known and cited as the "West Virginia  
2 Commuter Rail Access Act."

3 **§29-18A-2. Charging track access fee for daily railroad commuter  
4 service.**

5 Any railroad subject to the provisions of article eighteen-a  
6 of this chapter must submit its invoice for track access fees for  
7 any daily commuter trains in West Virginia to the West Virginia  
8 State Rail Authority office of the West Virginia Department of  
9 Transportation. Upon verification by the West Virginia State Rail  
10 Authority, the railroad that provided the railroad commuter service  
11 access shall accept an equal amount of corporate tax credit for the  
12 approved amount of the track access fee as full payment thereof.

13 **§29-18A-3. Railroads entitled to tax credit against corporate net  
14 income.**

15 Any railroad in West Virginia whose track is used by a daily  
16 commuter railroad service operating in West Virginia shall be  
17 allowed a credit against the corporate net income tax imposed by  
18 the provisions of article twenty-four, chapter eleven of this code  
19 equal to the track access fee lost by the railroad as track access  
20 fees charged to a daily commuter railroad service operating in West  
21 Virginia using the tracks of that railroad.

NOTE: The purpose of this bill is to allow railroads in West Virginia which charge track access fees for daily railroad commuter

service to receive a tax credit to the railroad against the corporate net income tax equal to access fees lost in lieu of payment.

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