WEST virginia legislature

2022 regular session

ENROLLED

Senate Bill 478

By Senator Tarr

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

AN ACT to amend and reenact §11-13J-10 of the Code of West Virginia, 1931, as amended, relating to the Neighborhood Investment Program; adding a sunset provision regarding 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.

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

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