

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 2794

BY DELEGATES STORCH, WESTFALL, GEARHEART, CRISS,

HOWELL, CAPITO, HOUSEHOLDER, ANDERSON,

ELLINGTON, STATLER AND ROHRBACH

[Passed April 9, 2021; in effect ninety days from passage.]

1 AN ACT to amend and reenact §11-13J-12 of the Code of West Virginia, 1931, as amended, all
2 relating to extending the duration of the Neighborhood Investment Program until July 1,
3 2026.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13J. NEIGHBORHOOD INVESTMENT PROGRAM.

§11-13J-12. Program evaluation; expiration of credit; preservation of entitlement.

1 Beginning on December 15, 2005, and every third year thereafter, the director shall secure
2 an independent review of the Neighborhood Investment Program created by this article and
3 present the findings to the Joint Committee on Government and Finance. Unless sooner
4 terminated by law, the Neighborhood Investment Program Act terminates on July 1, 2026. There
5 is no entitlement to the tax credit under this article for a contribution made to a certified project
6 after July 1, 2026, and no credit is available to any taxpayer for any contribution made after that
7 date. Taxpayers which have gained entitlement to the credit pursuant to eligible contributions
8 made to certified projects prior to July 1, 2026, shall retain that entitlement and apply the credit in
9 due course pursuant to the requirements and limitations of this article.

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

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Chairman, House Committee

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Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

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Clerk of the House of Delegates

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Clerk of the Senate

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Speaker of the House of Delegates

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President of the Senate

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day of, 2021.

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Governor