

# **WEST VIRGINIA LEGISLATURE**

**2026 REGULAR SESSION**

**ENGROSSED**

## **House Bill 5382**

By Delegates Flanigan, Fehrenbacher, Pritt, Mallow,  
Miller, Stephens, Marple, Roop, Brooks, and Martin

[Introduced February 09, 2026; referred to the  
Committee on Finance]



1 A BILL to amend and reenact §11-13J-12 of the Code of West Virginia, 1931, as amended, relating  
2 to extending the Neighborhood Investment Program.

*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~~ 2031.  
5 There is no entitlement to the tax credit under this article for a contribution made to a certified  
6 project after July 1, ~~2026~~ 2031, and no credit is available to any taxpayer for any contribution made  
7 after that date. Taxpayers which have gained entitlement to the credit pursuant to eligible  
8 contributions made to certified projects prior to July 1, ~~2026~~ 2031, shall retain that entitlement and  
9 apply the credit in due course pursuant to the requirements and limitations of this article.