

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

ENROLLED

House Bill 5382

BY DELEGATES FLANIGAN, FEHRENBACHER, PRITT,
MALLOW, MILLER, STEPHENS, MARPLE, ROOP, BROOKS,
AND MARTIN

[Passed March 12, 2026; in effect 90 days from
passage (June 10, 2026)]

1 AN ACT to amend and reenact §11-13J-12 of the Code of West Virginia, 1931, as amended,
2 relating 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, 2031. There
5 is no entitlement to the tax credit under this article for a contribution made to a certified project
6 after July 1, 2031, 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, 2031, shall retain that entitlement and apply the credit in
9 due course pursuant to the requirements and limitations of this article.

The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

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Clerk of the House of Delegates

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Clerk of the Senate

Originated in the House of Delegates.

In effect 90 days from passage.

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Speaker of the House of Delegates

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President of the Senate

The within is this the.....
Day of, 2026.

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Governor