

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

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.

NOTE: The purpose of this bill is to extend the Neighborhood Investment Program.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.