

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 450**

**FISCAL  
NOTE**

By Senator Weld

[Introduced January 16, 2026; referred  
to the Committee on Economic Development; and  
then to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,  
2 designated §11-13NN-1, §11-13NN-2, §11-13NN-3, §11-13NN-4, §11-13NN-5, §11-13NN-  
3 6, §11-13NN-7, §11-13NN-8, §11-13NN-9, §11-13NN-10, §11-13NN-11, §11-13NN-12,  
4 §11-13NN-13, and §11-13NN-14; and to amend the code by adding two new sections,  
5 designated §11-21-8i and §11-24-23h, relating to the West Virginia historic rehabilitated  
6 buildings tax credits; providing a sunset on the current rehabilitation credits; providing a  
7 centralized article providing for historic rehabilitation credits; providing legislative findings;  
8 defining terms; setting forth procedures to claim the credit; providing for recapture of the  
9 credit; and providing effective dates.

*Be it enacted by the Legislature of West Virginia:*

## **ARTICLE 13NN. THE WEST VIRGINIA HISTORIC REHABILITATED BUILDING TAX**

### **CREDIT ACT.**

#### **§11-13NN-1. Legislative findings and purpose.**

1 The legislature hereby finds that there is inherent historical, cultural, and artistic value in  
2 the rehabilitation of historic buildings for the use and enjoyment for this and future generations; to  
3 further these aims, an income tax credit to encourage rehabilitation of historic buildings is herein  
4 created. The legislature further finds that by reorganizing and clarifying the credit's requirements,  
5 taxpayers will be able to utilize, and the state will be able to administer, this credit in a more  
6 efficient and effective manner.

#### **§11-13NN-2. Establishment of the West Virginia historic rehabilitated building tax credit;**

##### **amount of credit.**

1 The West Virginia historic rehabilitated building tax credit can be claimed against the taxes  
2 imposed in §11-21-1 *et seq.* or §11-24-1 *et seq.* of this code and is allowed as follows:  
3 (a) Certified historic structures. — For certified historic structures, the credit is equal to 25  
4 percent of qualified rehabilitation expenditures. This credit is available for both residential and

5     nonresidential buildings located in this state that are reviewed by the West Virginia Division of  
6     Culture and History and designated by the National Park Service, United States Department of the  
7     Interior as “certified historic structures” and further defined as a “qualified rehabilitated building” as  
8     defined under 26 U.S.C. § 47(c)(1), as amended.

9            (b) Residential certified historic structures. — The credit is equal to 25 percent of eligible  
10    rehabilitation expenses in the rehabilitation of a certified historic structure. The credit is available  
11    for residential certified historic structures located in this state that are reviewed by the West  
12    Virginia Division of Culture and History and are determined to be listed on the National Register of  
13    Historic Places either individually or as a contributing building within a historical district that is  
14    listed on the National Register of Historic Places.

### **§11-13NN-3. Definitions.**

1            As used in this article:

2            “Certified historic structure” means any building located in this state that is listed  
3     individually in the National Register of Historic Places or located in a registered historic district,  
4     reviewed by the West Virginia Division of Culture and History and certified by the National Park  
5     Service as being of historic significance to the district.

6            “Certified rehabilitation” means any rehabilitation of a certified historic structure that is  
7     reviewed by the West Virginia Division of Culture and History and certified by the National Park  
8     Service as being consistent with the historic character of the property and, where applicable, the  
9     district in which it is located.

10           “Eligible rehabilitation expenses” means expenses incurred in the material rehabilitation of  
11    a certified historic structure and added to the property's basis for income tax purposes.

12           “Historic district” means any district that is listed in the National Register of Historic Places  
13    or designated under a state or local statute which has been certified as containing criteria which  
14    will substantially achieve the purpose of preserving and rehabilitating buildings of significance to

15 the district and which is certified as substantially meeting all of the requirements for listing of  
16 districts in the National Register of Historic Places.

17       "Historic preservation application" means application forms published by the National Park  
18       Service, United States Department of the Interior, Parts 1, 2, and 3, Form No. 1-168, or its  
19       successor, or comparable application forms prepared by the Division of Culture and History.

20       "Material rehabilitation" means improvements, repairs, alterations, or additions consistent  
21       with the Secretary of the Department of the Interior's standards for rehabilitation, the actual cost of  
22       which amounts to at least 20 percent of the assessed value of a certified historic structure for ad  
23       valorem real estate tax purposes for the year before such rehabilitation expenses were incurred,  
24       exclusive of the assessed value of the land.

25       "Qualified rehabilitation expenditures" shall have the same meaning as defined in 26  
26       U.S.C. § 47(c)(2) as amended.

27       "Qualified rehabilitated building" shall have the same meaning as defined in 26 U.S.C. §  
28       47(c)(1), as amended.

29       "Residential certified historic structure" means any certified historic structure that is:  
30        (1) Classified as Class II property for levy purposes pursuant to §11-8-5 of this code for the  
31       year in which the rehabilitation expenses are incurred; or  
32        (2) Not classified as Class II property for levy purposes for the year in which the  
33       rehabilitation expenses are incurred but will satisfy the requirements for classification as Class II  
34       for real property assessment purposes pursuant to §11-8-5 of this code as of July 1 of the year  
35       following the year in which the rehabilitation expenses are incurred.

36       "Secretary of the Department of the Interior standards" means standards and guidelines  
37       adopted and published by the National Park Service, United States Department of the Interior, for  
38       rehabilitation of historic properties.

39        "State Historic Preservation Officer" means the state official designated by the Governor  
40        pursuant to provisions in the National Historic Preservation Act of 1966, as amended, and further  
41        defined in §29-1-6 of this code.

42        "Substantial rehabilitation" shall have the same meaning as defined in §47(c)(2), Title 26 of  
43        the United States Code, as amended.

**§11-13NN-4. Additional requirements to earn and maintain the West Virginia historic**  
**rehabilitated building tax credit.**

1        (a) Threshold for claiming the credit. — In order for a taxpayer to begin claiming the credit  
2        created in this article, except for phased rehabilitation projects, all construction as included on Part  
3        2 – Description of Rehabilitation, must be completed, whether or not the project has been placed  
4        into service; a project is deemed complete the date that the Part 3 – Request for Certification of  
5        Completed Work, including all amendments, is successfully submitted to the State Historic  
6        Preservation Officer. In cases of phased rehabilitation, the credit can be claimed in accordance  
7        with the provisions of §11-13NN-6 of this code.

8        (b) Good standing requirements. — No taxpayer is entitled to the West Virginia historic  
9        rehabilitated building tax credit if, when the applicant begins to claim the credit and throughout the  
10        time period within which the credit is claimed, the taxpayer is in arrears in the payment of any tax  
11        administered by the State Tax Commissioner, the taxpayer is delinquent in the payment of any  
12        local or municipal tax, or the taxpayer is delinquent in the payment of property taxes on the  
13        property containing the certified historic tax structure when the applicant begins to claim the credit  
14        and throughout the time period within which the credit is claimed.

**§11-13NN-5. Procedure to earn and claim the West Virginia historic rehabilitated building**  
**tax credit.**

1        (a) Application procedures to earn entitlement to the West Virginia historic rehabilitated  
2        building tax credit as set forth in §11-13NN-2(a) are as follows:

3       (1) The application procedures for West Virginia historic rehabilitated building tax credit for  
4 certified historic structures shall be the same or substantially similar to those required under the  
5 provisions of Title 36 of the Code of Federal Regulations, Part 67, and Title 26 of the Code of  
6 Federal Regulations, Part 1. Successful completion of a historic preservation certification  
7 application shall automatically qualify the applicant to be considered for tax credits under this  
8 article.

9       (2) Successful certification by the National Park Service of a rehabilitation of a building that  
10 results in such building being a "qualified rehabilitated building" within the meaning of 26 U.S.C. §  
11 47(c)(1), and amendments thereto, shall automatically qualify the applicant for tax credits under  
12 this article. The State Historic Preservation Officer's role in the application procedure shall be  
13 identical to that in Title 36 of the Code of Federal Regulations, Part 67, and Title 26 of the Code of  
14 Federal Regulations, Part 1.

15       (3) The historic preservation certification application, Part 2 – Description of Rehabilitation,  
16 shall be reviewed by the State Historic Preservation Officer and submitted to the National Park  
17 Service for full review within 30 days of receipt. At the time the historic preservation certification  
18 application, Part 2 – Description of Rehabilitation, is submitted to the National Park Service, the  
19 State Historic Preservation Officer shall send a request for the fee prescribed in subsection (c) of  
20 this section to the property owner.

21       (4) The State Historic Preservation Officer shall issue tax credit certificates for  
22 rehabilitation projects that the National Park Service has determined have met the Secretary of the  
23 Department of the Interior standards for rehabilitation based on the issuance of an approved  
24 historic preservation certification application, Part 3 – Request for Certification of Completed  
25 Work, including amendments, or a Phase Advisory Determination. The credit cannot be claimed  
26 prior to receipt of the Part 3 certification; however, the effective date of the credit shall be the date  
27 the Part 3 – Request for Certification of Completed Work, including all amendments, was  
28 successfully submitted to the State Historic Preservation Officer.

29        (b) Application procedures to earn entitlement to the West Virginia historic rehabilitated  
30        building tax credit as set forth in §11-13NN-2(b) of this code are as follows:

31        (1) The West Virginia historic rehabilitated building tax credit for residential historic  
32        structures is available for residential certified historic structures located in this state that are  
33        reviewed by the State Historic Preservation Officer and are determined to be listed on the National  
34        Register of Historic Places either individually or as a contributing building within a historical district  
35        that is listed on the National Register of Historic Places.

36        (2) Any claim for the West Virginia historic rehabilitated building tax credit for residential  
37        historic structures shall be accompanied by a tax credit certificate issued by the State Historic  
38        Preservation Officer.

39        (3) The State Historic Preservation Officer shall prescribe and publish a form and  
40        instructions for an application for issuance of the tax credits authorized by §11-13NN-2(b) of this  
41        code.

42        (c)(1) Application fee. — Each application for tax credits pursuant to §11-13NN-2(a) of this  
43        code shall require a fee payable to the State Historic Preservation Officer equal to the lesser of: (A)  
44        0.5 percent of the amount of the tax credits requested for in such application; or (B) \$10,000.

45        (2) Fees collected under this subsection shall be deposited into a special revenue account  
46        established in §11-24-23a(e) of this code, which is hereby continued. The fund shall be  
47        administered by the State Historic Preservation Officer and expended for the purposes of  
48        administering the provisions of §11-13NN-1 et seq. of this code.

49        (d) Standards. — All standards including the Secretary of the Department of the Interior  
50        standards and provisions in Title 36 of the Code of Federal Regulations, Part 67, and Title 26 of the  
51        Code of Federal Regulations, Part 1, that apply to tax credits available from the United States  
52        government shall apply to this article as well, provided that the property eligible for the tax credit  
53        under §11-13NN-2(b) of this code may not be income-producing property or property for which  
54        depreciation is allowed under 26 U.S.C. §168.

55       (e) Subject to the carry forward and carry back provisions set forth in §11-13NN-8 of this  
56 code, the credit authorized in §11-13NN-2(a), for investment in a certified historic structure made  
57 by a taxpayer in any taxable year, shall be allowed against the tax imposed by §11-21-1 et seq. or  
58 §11-24-1 et seq. of this code, in the applicable taxable year.

**§11-13NN-6. Phased rehabilitation.**

1       (a) Phased rehabilitations are authorized for any rehabilitation completed pursuant to §11-  
2 13NN-2(a) of this code. For certified rehabilitations that may reasonably be expected to be  
3 completed in phases set forth in a plan of rehabilitation that must be submitted contemporaneously  
4 with the Description of Rehabilitation, which may be amended by the applicant, the State Historic  
5 Preservation Officer shall permit phased rehabilitations.

6       (1) A rehabilitation may reasonably be expected to be completed in phases if it consists of  
7 two or more distinct stages of development. A phased rehabilitation plan shall be consistent with  
8 phasing guidance issued by the National Park Service.

9       (2) The State Historic Preservation Officer may review each phase as it is presented, but a  
10 phased rehabilitation cannot be designated as a certified rehabilitation until all of the phases are  
11 completed.

12       (b) The owner may elect to claim the credit allowable for each completed phase of a  
13 phased rehabilitation upon receipt from the State Historic Preservation Officer of a written tax  
14 credit certificate, for each phase of the phased rehabilitation. Written tax credit certificates for  
15 completed phases of a phased rehabilitation shall be issued when the substantial rehabilitation  
16 test has been satisfied with respect to the completed phase and the completed phase has been  
17 placed into service, consistent with phase advisory guidance issued by the National Park Service.

18       (c) Any claims of a tax credit associated with a completed phase of a phased rehabilitation  
19 are contingent upon final certification of the completed project. Tax credits claimed by a taxpayer  
20 associated with a completed phase of a phased rehabilitation are subject to recapture by the State  
21 Tax Commissioner pursuant to §11-13NN-9 of this code if an applicant for tax credits fails to submit

22 an approved historic preservation certification application, Part 3 – Request for Certification of  
23 Completed Work, with amendments, for the rehabilitation within 60 months of the date of the  
24 advisory determination by the National Park Service that such phase has been completed in  
25 accordance with the Secretary of the Department of the Interior standards for rehabilitation.

**§11-13NN-7. Transfer and allocation of credit; bond requirement.**

1 (a) Transfer. — Any person or entity eligible for credit under this article may transfer, sell, or  
2 assign any unused credits. Any person or entity that transfers, sells, or assigns any unused  
3 portion of a tax credit shall obtain a certificate of approval from the State Tax Commissioner to  
4 transfer, sell, or assign the stated amount of unused tax credit.

5 (1) A credit becomes eligible for transfer after completion of construction, as defined in  
6 §11-13NN-4(a) of this code, except in cases of phased rehabilitation in accordance with §11-  
7 13NN-6 of this code.

8 (2) Any transferee, purchaser, or assignee of tax credits under this section may use the  
9 acquired credits to offset the tax imposed by §11-21-1 *et seq.* or §11-24-1 *et seq.* of this code.

10 (3) To claim the tax credit, the transferee, purchaser, or assignee shall attach the certificate  
11 obtained by the transferor, seller, or assignor in accordance with subsection (a) of this section to  
12 the tax return against which the credit is claimed when the tax return is filed with the State Tax  
13 Commissioner. Any transferee, purchaser, or assignee of tax credits under this section may also  
14 use the acquired credits by transferring them in accordance with the provisions of this section.

15 (4) For all tax credits allocated through a tax credit certificate issued pursuant to this  
16 section, the effective date of the credit shall be the date the Part 3 – Request for Certification of  
17 Completed Work, including all amendments, was successfully submitted to the State Historic  
18 Preservation Officer: *Provided*, That for tax credits allocated through a tax credit certificate issued  
19 pursuant to this section for a phased rehabilitation pursuant to §11-13NN-6 of this code, the  
20 effective date shall be when the substantial rehabilitation test has been satisfied with respect to the

21 completed phase and the completed phase has been placed into service, consistent with phase  
22 advisory guidance issued by the National Park Service.

23 (5) If the credit allowed under this section exceeds the transferee's, purchaser's, or  
24 assignee's tax due for the current tax year, the transferee, purchaser, or assignee of the tax credit  
25 may carry forward the excess in accordance with §11-13NN-8 of this code.

26 (b) Allocation and distribution. — A credit earned by any electing small business  
27 corporation (S corporation), limited partnership, general partnership, limited liability company, or  
28 multiple owners of property shall be passed through to the shareholders, partners, members, or  
29 owners, either pro rata or pursuant to a documented agreement among the shareholders,  
30 partners, members, or owners.

31 (1) Taxpayers who receive the credits through allocation or distribution are authorized to  
32 transfer or sell the credits in accordance with subsection (a) of this section.

33 (2) When allocation or distribution has occurred, the recapture provisions set forth in §11-  
34 13NN-9 of this code apply to the shareholders, partners, members, or owners.

35 (c) Retroactive application after transfer. — A transferee may amend prior years' tax  
36 returns, subject to limitations within §11-10-14(l) of this code, in order to claim the credit without  
37 violating the provisions of §11-13NN-8(b).

#### **§11-13NN-8. Carry back and carry forward.**

1 (a) Any unused portion of any credit authorized by §11-13NN-1 et seq. of this code may be  
2 carried over to each of the next 10 tax years following the first tax year for which the credit  
3 entitlement is authorized under this article for a specific qualified investment until used to  
4 exhaustion or forfeited due to lapse of time. In no event may the amount of credit taken in a  
5 taxable year exceed the tax liability due for the taxable year.

6 (b) Except as set forth in §11-13NN-7(c) of this code, the credit authorized by this article is  
7 not subject to carry back treatment.

#### **§11-13NN-9. Imposition of recapture tax.**

1        (a) Recapture tax in the amount up to and including the total amount of the credit claimed  
2        or granted shall be imposed under the following circumstances:

3        (1) In cases of phased rehabilitation, if an applicant for tax credits fails to submit an  
4        approved historic preservation certification application, Part 3 – Request for Certification of  
5        Completed Work, with amendments, for the rehabilitation within 60 months of the date of the  
6        advisory determination by the National Park Service that such phase has been completed in  
7        accordance with the Secretary of the Department of the Interior standards for rehabilitation;

8        (2) In any case that the taxpayer is found to be noncompliant with the good standing  
9        requirements set forth in §11-13NN-4(b); or

10        (3) For any failure to establish perfected entitlement to the tax credit, including, but not  
11        limited to, the following:

12        (A) Failure to complete construction in any phase;

13        (B) Disallowance, non-certification, or other failure of credit attributable to construction that  
14        is not in conformance with historic preservation requirements of state or federal authorities; or

15        (C) Failure to submit Part 3 – Request for Certification of Completed Work, with  
16        amendments; or

17        (D) Any other failure of the project to meet statutory standards and gain full perfected  
18        entitlement to the tax credit.

19        (b) The Tax Commissioner shall not seek recourse against the transferee for any portion of  
20        the tax credit that may be subsequently disqualified.

21        (c) *Extended audit period.* — If it appears upon audit or otherwise that any person or entity  
22        has taken the credit against tax allowed under this article and was not entitled to take the credit,  
23        then the credit improperly taken under this article shall be recaptured. Amended returns shall be  
24        filed for any tax year for which the credit was improperly taken. Any additional taxes due under this  
25        chapter shall be remitted with the amended return or returns filed with the State Tax

26 Commissioner, along with interest, as provided in §11-10-17 of this code and such other penalties  
27 and additions to tax as may be applicable pursuant to the provisions of §11-10-1 et seq. of this  
28 code.

29 (1) Notwithstanding the provisions of §11-10-1 et seq. of this code to the contrary, penalties  
30 and additions to tax imposed under that article may be waived at the discretion of the Tax  
31 Commissioner: *Provided*, That interest is not subject to waiver.

32 (2) Notwithstanding the provisions of §11-10-1 et seq. of this code to the contrary, the  
33 statute of limitations for the issuance of an assessment of tax by the Tax Commissioner is five  
34 years from the date of filing of any tax return on which this credit was taken or five years from the  
35 date of payment of any tax liability calculated pursuant to the assertion of the credit allowed under  
36 this article, whichever is later.

#### **§11-13NN-10. Rule-making authority.**

1 The State Tax Commissioner may promulgate such interpretive, legislative, and  
2 procedural rules as the commissioner deems to be useful or necessary to carry out the purpose of  
3 §11-13NN-1 et seq. of this code and to implement the intent of the Legislature. The State Tax  
4 Commissioner may promulgate emergency rules if they are filed in the West Virginia Register  
5 before January 1, 2027. All rules shall be promulgated in accordance with §29A-3-1 et seq. of this  
6 code.

#### **§11-13NN-11. Tax administration.**

1 Each provision of the West Virginia Tax Procedure and Administration Act set forth in §11-  
2 10-1 et seq. of this code applies to the tax credits allowed under §11-13NN-1 et seq. of this code,  
3 except as otherwise expressly provided in this article, with like effect as if that act were applicable  
4 only to the tax credits allowed by §11-13NN-1 et seq. of this code and were set forth in extenso in  
5 this article.

#### **§11-13NN-12. Crimes and penalties.**

1        Each provision of the West Virginia Tax Crimes and Penalties Act set forth in §11-9-1 et  
2        seq. of this code applies to the tax credit allowed by §11-13NN-1 et seq. of this code with like effect  
3        as if that act were applicable only to the tax credit allowed by §11-13NN-1 et seq. of this code and  
4        were set forth in extenso in this article.

**§11-13NN-13. Effective date.**

1        The provisions of this article shall be effective for all applications received by the State  
2        Historic Preservation Officer on or after June 30, 2026, and any prior application for which Part 3 –  
3        Request for Certification of Completed Work, including amendments, was not physically received  
4        by the State Historic Preservation Officer prior to June 30, 2026.

**§11-13NN-14. Severability.**

1        (a) If any provision of §11-13NN-1 et seq. of this code, or the application thereof, is for any  
2        reason adjudged by any court of competent jurisdiction to be invalid, the judgment may not affect,  
3        impair, or invalidate the remainder of §11-13NN-1 et seq. of this code, but shall be confined in its  
4        operation to the provision thereof directly involved in the controversy in which the judgment shall  
5        have been rendered, and the applicability of the provision to other persons or circumstances may  
6        not be affected thereby.

7        (b) If any provision of §11-13NN-1 et seq. of this code, or the application thereof, is made  
8        invalid or inapplicable by reason of the repeal or any other invalidation of any statute therein  
9        addressed or referred to, such invalidation or inapplicability may not affect, impair, or invalidate the  
10        remainder of §11-13NN-1 et seq. of this code, but shall be confined in its operation to the provision  
11        thereof directly involved with, pertaining to, addressing, or referring to the statute, and the  
12        application of the provision with regard to other statutes or in other instances not affected by any  
13        such repealed or invalid statute may not be abrogated or diminished in any way.

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-8i. Elimination of the credits for certified historic structures and residential certified****historic structures; preservation of credits earned prior to the sunset date.**

1       (a) Subject to the provisions in this section, the credits allowed by §11-21-8a and §11-21-

2       8g shall be terminated effective June 30, 2026.

3       (b) Certified historic structures tax credits and residential certified historic structures tax

4       credits to which a taxpayer has gained lawful entitlement by successfully submitting a Part 3 –

5       Request for Certification of Completed Work, including amendments, to the State Historic

6       Preservation Officer prior to the termination date may continue to be applied against tax liabilities,

7       subject to the conditions, limitations, and constraints applicable to such credit under this article,

8       until exhausted or otherwise terminated in accordance with the terms of this article and this code.

9       (c) Certified historic structures and residential certified historic structures tax credits to

10       which a taxpayer has gained lawful entitlement in accordance with subsection (b) of this section

11       prior to the termination date of the credits may be transferred in accordance with §11-21-8h of this

12       code, subject to the conditions, limitations, and constraints applicable to such credit under this

13       article, until exhausted or otherwise terminated in accordance with the terms of this article and this

14       code.

15       (d) For applications filed prior to the termination date of the certified historic structures and

16       residential certified historic structures tax credits that have not yet submitted Part 3 – Request for

17       Certification of Completed Work, including amendments, to the State Historic Preservation Officer,

18       the provisions of §11-13NN-1 et seq. of this code shall apply.

**ARTICLE 24. CORPORATION NET INCOME TAX.****§11-24-23h. Elimination of the credit for qualified rehabilitated buildings investment;****preservation of credit earned prior to the sunset date.**

1       (a) Subject to the provisions in this section, the qualified rehabilitated buildings investment

2       tax credit allowed by §11-24-23a shall be terminated effective June 30, 2026.

3        (b) Any qualified rehabilitated buildings investment tax credit to which a taxpayer has  
4        gained lawful entitlement by successfully submitting a Part 3 – Request for Certification of  
5        Completed Work, including amendments, to the State Historic Preservation Officer prior to the  
6        termination date may continue to be applied against tax liabilities, subject to the conditions,  
7        limitations, and constraints applicable to such credit under this article, until exhausted or otherwise  
8        terminated in accordance with the terms of this article and this code.

9        (c) Any qualified rehabilitated buildings investment tax credit to which a taxpayer has  
10        gained lawful entitlement in accordance with subsection (b) of this section prior to the termination  
11        date of the credits may be transferred in accordance with §11-24-23g of this code, subject to the  
12        conditions, limitations, and constraints applicable to such credit under this article, until exhausted  
13        or otherwise terminated in accordance with the terms of this article and this code.

14        (d) For applications filed prior to the termination date of the qualified rehabilitated building  
15        investment tax credit that have not yet submitted Part 3 – Request for Certification of Completed  
16        Work, including amendments, to the State Historic Preservation Officer, the provisions of §11-  
17        13NN-1 et seq. of this code shall apply.

NOTE: The purpose of this bill is to establish the West Virginia historic rehabilitated building tax credit.

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