



WEST VIRGINIA SECRETARY OF STATE

KRIS WARNER

ADMINISTRATIVE LAW DIVISION

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Office of West Virginia
Secretary Of State

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED
BY THE WEST VIRGINIA LEGISLATURE**

AGENCY: Tax TITLE-SERIES: 110-13Q

RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: Yes

RULE NAME: COMMERCIAL PATENT INCENTIVES TAX
CREDIT

CITE STATUTORY AUTHORITY: W. Va. Code §§11-13AA-10, 11-10-5 and 11-10-5d(f)

The above rule has been authorized by the West Virginia Legislature.

Authorization is cited in (house or senate bill number) HB 4245

Section §64-7-6(f) Passed On 3/14/2026 12:00:00 AM

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

April 28, 2026

This rule shall terminate and have no further force or effect from the following date:

March 14, 2026

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

Anoop Bhasin -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.

110CSR13Q

**TITLE 110
LEGISLATIVE RULE
STATE TAX DEPARTMENT**

**SERIES 13Q
COMMERCIAL PATENT INCENTIVES TAX CREDIT**

This rule was repealed by HB 4245, effective March 14, 2026.