WEST VIRGINIA CODE: §11-10-5P

§11-10-5p. Effective date of amendments.

Any amendment to any article administered under this article shall first apply to a particular taxpayer for taxable years beginning on or after the effective date of the act of the Legislature containing such amendment, as determined under article six, section thirty of the Constitution of this state, unless the language of the act provides a controlling internal effective date provision.

WV Legislature