# WEST VIRGINIA CODE: §11-21-2

**§11-21-2. Short title; arrangement and classification.**

This article may be cited as the "West Virginia Personal Income Tax Act." No inference, implication of presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this article, nor shall the descriptive matter or headings relating to any part, section, subsection, or paragraph be given any legal effect.

WV Legislature