WEST VIRGINIA CODE: §11-21-4

§11-21-4. Rate of tax -- Taxable years ending prior to January 1, 1963.

(a) Rate of tax on individuals. -- The tax imposed by section three of this article on the West Virginia taxable income of every individual (other than a head of a household to whom subsection (b) applies) and upon the West Virginia taxable income of every estate and trust shall be equal to six per centum of the federal income tax which would be imposed on an identical amount of federal taxable income under subsection (a) of section one of the United States Internal Revenue Code of 1954.

(b) Rate of tax on heads of households. -- The tax imposed by section three of this article on the West Virginia taxable income of every individual who is a head of a household in the determination of his federal income tax for the taxable year shall be equal to six per centum of the federal income tax which would be imposed upon an identical amount of federal taxable income under subsection (b) of section one of the United States Internal Revenue Code of 1954.

(c) Rates of tax in case of joint return or return of surviving spouse. -- In the case of a joint return of a husband and wife, the tax imposed by section three of this article on the West Virginia taxable income shall be equal to six per centum of twice the tax which would be imposed upon half the identical amount of federal taxable income under subsection (a) of section one of the United States Internal Revenue Code of 1954. For purposes of this subsection of this article and for the purposes of section five of this article, the return of an individual who is entitled to file his federal income tax return for the taxable year as a surviving spouse shall be treated as a joint return of a husband and wife.

(d) Effective date. -- The provisions of this section shall be given effect in determining the rate of tax imposed by this article for all taxable years or portions thereof ending prior to January 1, 1963.

WV Legislature