WEST VIRGINIA CODE: §11-21-4C

§11-21-4c. Rate of tax -- Taxable periods beginning on or after January 1, 1971 and ending before April 1, 1983.

(a) Rate of tax on individuals, heads of households, estates and trusts. -- The tax imposed by section three of this article on the West Virginia taxable income of every individual, every individual who is a head of a household in the determination of his federal income tax for the taxable year, and every estate and trust shall be determined in accordance with the following table:

(FORM OMITTED)

(b) Rate of tax in case of joint return or return of surviving spouse. -- In the case of a joint return of a husband and wife and the return of an individual who is entitled to file his federal income tax return for the taxable year as a surviving spouse, the tax imposed by section three of this article on the West Virginia taxable income shall be determined in accordance with the following table:

(FORM OMITTED)

(c) Applicability of this section. -- The provisions of this section shall be applicable in determining the rate of tax imposed by this article for all taxable years or portions thereof beginning on or after January 1, 1971, and ending before April 1, 1983.

WV Legislature