

# WEST VIRGINIA CODE: §11-21-94

## §11-21-94. Effective date; severability.

(a) Effective date. -- The provisions of this article shall take effect immediately. Such provisions shall apply to all taxable years ending on or after December 31, 1961, and to the entirety of each such year, including that part which has elapsed prior to the effective date of this article. Such provisions shall also apply to taxable years beginning prior to and ending in the year 1961, but the tax imposed for any such year shall be one twelfth of a tax for the full year multiplied by the number of months elapsed from January 1, 1961, until the end of the taxable year.

(b) Severability. -- If any provision of this article or the application thereof shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of said article, but shall be confined in its operation to the provision thereof directly involved in the controversy in which such judgment shall have been rendered, and the applicability of such provision to other persons or circumstances shall not be affected thereby.