

# WEST VIRGINIA CODE: §11-23-3A

## §11-23-3a. Meaning of terms; general rule.

(a) Any term used in this article shall have the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required by the context or by definition of this article. Any reference in this article to the laws of the United States, or to the Internal Revenue Code, or to the federal income tax law shall mean the provisions of the laws of the United States as related to the determination of income for federal income tax purposes. All amendments made to the laws of the United States prior to January 1, 1993, shall be given effect in determining the taxes imposed by this article for the tax period beginning January 1, 1992, and thereafter, but no amendment to laws of the United States made on or after January 1, 1993, shall be given effect.

(b) Effective date. -- The amendments to this section reenacted in the year 1993 shall be retroactive and shall apply to taxable years beginning on or after January 1, 1992, to the extent allowable under federal income tax law. With respect to taxable years that began prior to January 1, 1992, the law in effect for each of those years shall be fully preserved as to each such year.