WEST VIRGINIA CODE: §11-24-4A

§11-24-4a. Effect of rate changes during taxable year.

- (a) If any rate of tax imposed by this article changes to become effective after December 31, of a calendar year, and if the taxable year included the effective date of the change of rate (unless that date is the first day of the taxable year) then: (1) Tentative taxes shall be computed by applying the rate for the period before the effective date of the change of rate, and the rate for the period on and after such date, to the taxable income for the entire taxable year; and (2) the tax for such taxable year shall be the sum of that proportion of each tentative tax which the number of months in each period bears to the number of months in the entire taxable year.
- (b) For purposes of subsection (a):
- (1) If the rate changes for taxable years "beginning after" or "ending after" a certain date, the following day shall be considered the effective date of the change; and
- (2) If a rate changes for taxable years "beginning on or after" a certain date, that date shall be considered the effective date of the change of rate.