WEST VIRGINIA CODE: §21a-10-18

§21A-10-18. Change of federal payroll tax.

Whenever legislation enacted by the Congress of the United States providing for a federal payroll tax against which the contribution required by this chapter may be credited, is repealed, amended, interpreted, affected, or otherwise changed in such manner that no portions of the contributions required by this chapter may be thus credited, then upon the date of such change the provisions of this chapter requiring contributions and providing for payment of benefits shall cease to be operative. If thereafter such credit be allowed, the terms of this chapter shall as of the date of such allowance of credit, again become operative and collections of contributions and payment of benefits shall be resumed.

WV Legislature