

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1943

ENROLLED

HOUSE BILL No. 2

(By Mr. Speaker (Mr. Amos) & Mr. Davis)

PASSED February 3, 1943

In Effect From Passage

Passed the Senate, February 11, 1943, by a vote of a majority of all the members elected to the Senate. Taken by yeas and nays, notwithstanding the objections of the governor, to take effect from passage.
H. Hale Watkins, Clerk,
by M. S. Hodges.

Passed by House February 10, 1943,
notwithstanding veto of Governor;
in effect from passage.

J. Atchiff - Clerk
Mr. Davis to the Senate

ENROLLED
House Bill No. 2

(BY MR. SPEAKER, MR. AMOS, AND MR. DAVIS)

[Passed February 3, 1943: in effect from passage.]

AN ACT to repeal chapter eighty-nine, acts of the Legislature of West Virginia, regular session, one thousand nine hundred thirty-five, designated as article thirteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended by chapter one hundred eleven, acts of the Legislature, regular session, one thousand nine hundred thirty-seven, as amended and reenacted by chapter one hundred twenty-eight, acts of the Legislature, regular session, one thousand nine hundred thirty-nine, and as amended by chapters one hundred twenty-one and one hundred twenty-two, acts of the Legislature, regular session, one thousand nine hundred forty-one, relating to personal income taxes; making such repeal effective with respect to income earned, received, or accrued

during the calendar year one thousand nine hundred forty-two, and providing methods for the computation of taxes due, and refund of taxes paid, on account of income earned or received by, or accrued to taxpayers making returns on a fiscal year basis when such fiscal year ended during the calendar year one thousand nine hundred forty-two.

Be it enacted by the Legislature of West Virginia:

Section 1. *General Purposes.*—The purpose of this act is to repeal the provisions of the personal income tax act of the state of West Virginia, as last amended, for all taxable years commencing on and after January first, one thousand nine hundred forty-two, but to continue in force and effect all of the provisions of said act with respect to all prior taxable years.

Sec. 2. *Repealer.*—Chapter eighty-nine, acts of the Legislature of West Virginia, one thousand nine hundred thirty-five, designated as article thirteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended and reenacted by chapter one hundred eleven, acts of the Legislature of West Virginia, one thousand nine hundred thirty-seven, and by chapter one hun-

8 dred twenty-eight, acts of the Legislature of West Virginia,
9 one thousand nine hundred thirty-nine, and by chapters one
10 hundred twenty-one and one hundred twenty-two, acts of
11 the Legislature of West Virginia, one thousand nine hun-
12 dred forty-one, is hereby repealed, effective from and af-
13 ter January first, one thousand nine hundred forty-two,
14 except as hereinafter provided for.

Sec. 3. *Act Retained for Prior Years.*—The provisions
2 of said chapter eighty-nine, as amended, shall remain in
3 full force and effect for all taxable years prior to January
4 first, one thousand nine hundred forty-two: *Provided,*
5 *however,* That no tax shall be collected or paid upon any
6 income earned or received during that portion of any fiscal
7 year falling within the calendar year one thousand nine
8 hundred forty-two.

9 Where any taxpayer shall be liable for personal income
10 tax for a fiscal year ending during the calendar year one
11 thousand nine hundred forty-two, and his tax for the said
12 fiscal year shall not have been paid, his tax shall be com-
13 puted and paid upon the basis provided in section four of
14 this act providing for refunds in cases where taxpayers

15 have paid personal income tax for a fiscal year rather than
16 a calendar year.

Sec. 4. Refund of Taxes Paid Prior to Effective Date of

2 *This Act.*—In the event any taxes on income earned, re-
3 ceived, or accrued, during the calendar year one thousand
4 nine hundred forty-two, shall have been paid on or after
5 January first, one thousand nine hundred forty-three,
6 said taxes, or a proportion thereof, as hereinafter provided,
7 shall be refunded to the taxpayer under the provisions of
8 section two-a, article one, chapter eleven of the code of
9 West Virginia, one thousand nine hundred thirty-one, as
10 amended by chapter one hundred twenty-nine, acts of the
11 Legislature, regular session, one thousand nine hundred
12 thirty-nine.

13 Where any taxpayer makes return and pays tax upon
14 the basis of a fiscal year rather than a calendar year, and
15 any such taxpayer shall have paid tax upon any income
16 earned, received, or accrued, after January first, one thou-
17 sand nine hundred forty-two, such taxpayer shall be en-
18 titled to a refund of a part of the tax paid. Such refund
19 shall be computed to be and shall be an amount which

20 bears the same ratio to the total tax paid for the fiscal
21 year ending during the calendar year, one thousand nine
22 hundred forty-two, as his taxable income earned, received,
23 or accrued, for the part of his said fiscal year falling within
24 the calendar year, one thousand nine hundred forty-two,
25 bears to his total taxable income earned, received, or ac-
26 crued, for his said fiscal year.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Ray F. Quinn

Chairman Senate Committee

Arvid G. Robb

Chairman House Committee

Originated in the *House of Delegates*

Takes effect *From* passage.

W. Paul Walters

Clerk of the Senate

J. R. Hiff

Clerk of the House of Delegates

James Paule

President of the Senate

John E. Anner

Speaker House of Delegates

The within _____ this the _____

day of _____, 1943.

Governor.