WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED

SENATE BILL NO. 133

(By Mr. McCourt)

PASSED........ Feb. 25........ 1963

In Effect........ From........ Passage

Filed in Office of the Secretary of State of West Virginia 3-6-63

JOE F. BURDETT
SECRETARY OF STATE
AN ACT to amend and reenact sections four and nine, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to add thereto two new sections, designated sections four-a and four-b; relating to a tax on personal income, the rate of such tax, the effect of rate changes, and the meaning of terms as used in said article and chapter.

Be it enacted by the Legislature of West Virginia:

That sections four and nine, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted, and that two new sections, designated sections four-a and four-b, be added thereto, all to read as follows:
Section 4. Rate of Tax.—(a) Rate of Tax on Individuals.

- The tax imposed by section three of this article on the West Virginia taxable income of every individual (other than a head of a household to whom subsection (b) applies) and upon the West Virginia taxable income of every estate and trust shall be equal to six per centum of the federal income tax which would be imposed on an identical amount of federal taxable income under subsection (a) of section one of the United States Internal Revenue Code of 1954.

(b) Rate of Tax on Heads of Households.—The tax imposed by section three of this article on the West Virginia taxable income of every individual who is a head of a household in the determination of his federal income tax for the taxable year shall be equal to six per centum of the federal income tax which would be imposed upon an identical amount of federal taxable income under subsection (b) of section one of the United States Internal Revenue Code of 1954.

(c) Rates of Tax in Case of Joint Return or Return of Surviving Spouse.—In the case of a joint return of a husband and wife, the tax imposed by section three of this
article on the West Virginia taxable income shall be equal
to six per centum of twice the tax which would be im-
posed upon half the identical amount of federal taxable
income under subsection (a) of section one of the United
States Internal Revenue Code of 1954. For purposes of
this subsection of this article and for the purposes of sec-
tion five of this article, the return of an individual who is
entitled to file his federal income tax return for the tax-
able year as a surviving spouse shall be treated as a joint
return of a husband and wife.

(d) Effective Date.—The provisions of this section shall
be given effect in determining the rate of tax imposed by
this article for all taxable years or portions thereof ending
prior to the first day of January, one thousand nine hun-
dred sixty-three.

Sec. 4-a. Rate of Tax.—“(a) Rate of Tax on Individuals
and Heads of Households.—The tax imposed by section
three of this article on the West Virginia taxable income
of every individual, every individual who is a head of a
household in the determination of his federal income tax
for the taxable year, and every estate and trust shall be
determined in accordance with the following table:
If the West Virginia taxable income is:

- Not over $2,000: 1.2% of the taxable income
- Over $2,000 but not over $4,000: $24.00, plus 1.3% of excess over $2,000
- Over $4,000 but not over $6,000: $50.00, plus 1.6% of excess over $4,000
- Over $6,000 but not over $8,000: $82.00, plus 1.8% of excess over $6,000
- Over $8,000 but not over $10,000: $118.00, plus 2.0% of excess over $8,000
- Over $10,000 but not over $12,000: $158.00, plus 2.3% of excess over $10,000
- Over $12,000 but not over $14,000: $204.00, plus 2.6% of excess over $12,000
- Over $14,000 but not over $16,000: $256.00, plus 2.8% of excess over $14,000
- Over $16,000 but not over $18,000: $312.00, plus 3.0% of excess over $16,000
- Over $18,000 but not over $20,000: $372.00, plus 3.1% of excess over $18,000
- Over $20,000 but not over $22,000: $434.00, plus 3.4% of excess over $20,000
21 Over $22,000 but not over $26,000 $502.00, plus 3.5% of excess over $22,000
22 Over $26,000 but not over $32,000 $642.00, plus 3.7% of excess over $26,000
23 Over $32,000 but not over $38,000 $864.00, plus 3.9% of excess over $32,000
24 Over $38,000 but not over $44,000 $1,098.00, plus 4.1% of excess over $38,000
25 Over $44,000 but not over $50,000 $1,344.00, plus 4.3% of excess over $44,000
26 Over $50,000 but not over $60,000 $1,602.00, plus 4.5% of excess over $50,000
27 Over $60,000 but not over $70,000 $2,052.00, plus 4.7% of excess over $60,000
28 Over $70,000 but not over $80,000 $2,522.00, plus 4.9% of excess over $70,000
29 Over $80,000 but not over $90,000 $3,012.00, plus 5.0% of excess over $80,000
30 Over $90,000 but not over $100,000 $3,512.00, plus 5.2% of excess over $90,000
31 Over $100,000 but not over $150,000 $4,032.00, plus 5.3% of excess over $100,000
32 Over $150,000 but not over $200,000 $6,682.00, plus 5.4% of excess over $150,000
33 Over $200,000 $9,382.00, plus 5.5% of excess over $200,000
(b) Rate of Tax in Case of Joint Return or Return of Surviving Spouse.—In the case of a joint return of a husband and wife and the return of an individual who is entitled to file his federal income tax return for the taxable year as a surviving spouse, the tax imposed by section three of this article on the West Virginia taxable income shall be determined in accordance with the following table:

If the West Virginia taxable income is: The tax is:

44 Not over $4,000 .................................................. 1.2% of the taxable income
45 Over $4,000 but not over $8,000......................... $48.00, plus 1.3% of excess over $4,000
46 Over $8,000 but not over $12,000....................... $100.00, plus 1.6% of excess over $8,000
<table>
<thead>
<tr>
<th>Income Range</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $12,000 but not over $16,000</td>
<td>$164.00, plus 1.8% of excess over $12,000</td>
</tr>
<tr>
<td>Over $16,000 but not over $20,000</td>
<td>$236.00, plus 2.0% of excess over $16,000</td>
</tr>
<tr>
<td>Over $20,000 but not over $24,000</td>
<td>$316.00, plus 2.3% of excess over $20,000</td>
</tr>
<tr>
<td>Over $24,000 but not over $28,000</td>
<td>$408.00, plus 2.6% of excess over $24,000</td>
</tr>
<tr>
<td>Over $28,000 but not over $32,000</td>
<td>$512.00, plus 2.8% of excess over $28,000</td>
</tr>
<tr>
<td>Over $32,000 but not over $36,000</td>
<td>$624.00, plus 3.0% of excess over $32,000</td>
</tr>
<tr>
<td>Over $36,000 but not over $40,000</td>
<td>$744.00, plus 3.1% of excess over $36,000</td>
</tr>
<tr>
<td>Over $40,000 but not over $44,000</td>
<td>$868.00, plus 3.4% of excess over $40,000</td>
</tr>
<tr>
<td>Over $44,000 but not over $48,000</td>
<td>$1,004.00, plus 3.5% of excess over $44,000</td>
</tr>
<tr>
<td>Over $48,000 but not over $52,000</td>
<td>$1,284.00, plus 3.7% of excess over $48,000</td>
</tr>
<tr>
<td>Over $52,000 but not over $56,000</td>
<td>$1,728.00, plus 3.9% of excess over $52,000</td>
</tr>
<tr>
<td>Over $56,000 but not over $60,000</td>
<td>$2,196.00, plus 4.1% of excess over $56,000</td>
</tr>
<tr>
<td>Over $60,000 but not over $64,000</td>
<td>$2,688.00, plus 4.3% of excess over $60,000</td>
</tr>
<tr>
<td>Income Range</td>
<td>Tax Rate</td>
</tr>
<tr>
<td>------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>$100,000 but not over $120,000</td>
<td>$3,204.00, plus 4.5% of excess over $100,000</td>
</tr>
<tr>
<td>$120,000 but not over $140,000</td>
<td>$4,104.00, plus 4.7% of excess over $120,000</td>
</tr>
<tr>
<td>$140,000 but not over $160,000</td>
<td>$5,044.00, plus 4.9% of excess over $140,000</td>
</tr>
<tr>
<td>$160,000 but not over $180,000</td>
<td>$6,024.00, plus 5.0% of excess over $160,000</td>
</tr>
<tr>
<td>$180,000 but not over $200,000</td>
<td>$7,024.00, plus 5.2% of excess over $180,000</td>
</tr>
<tr>
<td>$200,000 but not over $300,000</td>
<td>$8,064.00, plus 5.3% of excess over $200,000</td>
</tr>
<tr>
<td>$300,000 but not over $400,000</td>
<td>$13,364.00, plus 5.4% of excess over $300,000</td>
</tr>
<tr>
<td>$400,000</td>
<td>$18,764.00, plus 5.5% of excess over $400,000</td>
</tr>
</tbody>
</table>

(c) Effective Date.—The provisions of this section shall be given effect in determining the rate of tax imposed by this article for all taxable years or portions thereof beginning on or after the first day of January, one thousand nine hundred sixty-three."
Sec. 4-b. Effect of Rate Changes During a Taxable Year.

—If any rate of tax imposed by this article changes to become effective after the thirty-first day of December, one thousand nine hundred sixty-two, and if the taxable year includes the effective date of the change (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, 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 days in each period bears to the number of days in the entire taxable year.

Sec. 9. Meaning of Terms.—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 income taxes, unless a different meaning is clearly required. Any reference in this article to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1954, as amended, and such other provisions of the laws of the United States as relate to
the determination of income for federal income tax purposes. All amendments made to the laws of the United States prior to the first day of January, one thousand nine hundred sixty-three shall be given effect in determining the taxes imposed by this article for the tax period beginning the first day of January, one thousand nine hundred sixty-two, and thereafter, but no amendment to laws of the United States made on or after the first day of January, one thousand nine hundred sixty-three shall be given effect.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within Approved this the 6th day of March, 1963.

Governor