

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

#133

ENROLLED

Senate Bill No. 133

(By MR. McCOURT)

[Passed February ²⁵~~23~~, 1963; in effect from passage.]

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.

2 —The tax imposed by section three of this article on the
3 West Virginia taxable income of every individual (other
4 than a head of a household to whom subsection (b) ap-
5 plies) and upon the West Virginia taxable income of every
6 estate and trust shall be equal to six per centum of the
7 federal income tax which would be imposed on an identi-
8 cal amount of federal taxable income under subsection
9 (a) of section one of the United States Internal Revenue
10 Code of 1954.

11 (b) Rate of Tax on Heads of Households.—The tax
12 imposed by section three of this article on the West Vir-
13 ginia taxable income of every individual who is a head
14 of a household in the determination of his federal income
15 tax for the taxable year shall be equal to six per centum
16 of the federal income tax which would be imposed upon
17 an identical amount of federal taxable income under sub-
18 section (b) of section one of the United States Internal
19 Revenue Code of 1954.

20 (c) Rates of Tax in Case of Joint Return or Return of
21 Surviving Spouse.—In the case of a joint return of a hus-
22 band and wife, the tax imposed by section three of this

23 article on the West Virginia taxable income shall be equal
24 to six per centum of twice the tax which would be im-
25 posed upon half the identical amount of federal taxable
26 income under subsection (a) of section one of the United
27 States Internal Revenue Code of 1954. For purposes of
28 this subsection of this article and for the purposes of sec-
29 tion five of this article, the return of an individual who is
30 entitled to file his federal income tax return for the tax-
31 able year as a surviving spouse shall be treated as a joint
32 return of a husband and wife.

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

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

8	If the West Virginia taxable	
9	income is:	The tax is:
10	Not over \$2,000	1.2% of the taxable income
11	Over \$2,000 but not over \$4,000	\$24.00, plus 1.3% of excess over \$2,000
12	Over \$4,000 but not over \$6,000	\$50.00, plus 1.6% of excess over \$4,000
13	Over \$6,000 but not over \$8,000	\$82.00, plus 1.8% of excess over \$6,000
14	Over \$8,000 but not over \$10,000	\$118.00, plus 2.0% of excess over \$8,000
15	Over \$10,000 but not over \$12,000	\$158.00, plus 2.3% of excess over \$10,000
16	Over \$12,000 but not over \$14,000	\$204.00, plus 2.6% of excess over \$12,000
17	Over \$14,000 but not over \$16,000	\$256.00, plus 2.8% of excess over \$14,000
18	Over \$16,000 but not over \$18,000	\$312.00, plus 3.0% of excess over \$16,000
19	Over \$18,000 but not over \$20,000	\$372.00, plus 3.1% of excess over \$18,000
20	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

34 (b) Rate of Tax in Case of Joint Return or Return of
 35 Surviving Spouse.—In the case of a joint return of a
 36 husband and wife and the return of an individual who is
 37 entitled to file his federal income tax return for the tax-
 38 able year as a surviving spouse, the tax imposed by sec-
 39 tion three of this article on the West Virginia taxable
 40 income shall be determined in accordance with the fol-
 41 lowing table:

42 If the West Virginia taxable

43 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

47	Over \$12,000 but not over \$16,000.....	\$164.00, plus 1.8% of excess over \$12,000
48	Over \$16,000 but not over \$20,000.....	\$236.00, plus 2.0% of excess over \$16,000
49	Over \$20,000 but not over \$24,000.....	\$316.00, plus 2.3% of excess over \$20,000
50	Over \$24,000 but not over \$28,000.....	\$408.00, plus 2.6% of excess over \$24,000
51	Over \$28,000 but not over \$32,000.....	\$512.00, plus 2.8% of excess over \$28,000
52	Over \$32,000 but not over \$36,000.....	\$624.00, plus 3.0% of excess over \$32,000
53	Over \$36,000 but not over \$40,000.....	\$744.00, plus 3.1% of excess over \$36,000
54	Over \$40,000 but not over \$44,000.....	\$868.00, plus 3.4% of excess over \$40,000
55	Over \$44,000 but not over \$52,000.....	\$1,004.00, plus 3.5% of excess over \$44,000
56	Over \$52,000 but not over \$64,000.....	\$1,284.00, plus 3.7% of excess over \$52,000
57	Over \$64,000 but not over \$76,000.....	\$1,728.00, plus 3.9% of excess over \$64,000
58	Over \$76,000 but not over \$88,000.....	\$2,196.00, plus 4.1% of excess over \$76,000
59	Over \$88,000 but not over \$100,000.....	\$2,688.00, plus 4.3% of excess over \$88,000

60	Over \$100,000 but not over \$120,000.....	\$3,204.00, plus 4.5% of excess over \$100,000
61	Over \$120,000 but not over \$140,000.....	\$4,104.00, plus 4.7% of excess over \$120,000
62	Over \$140,000 but not over \$160,000.....	\$5,044.00, plus 4.9% of excess over \$140,000
63	Over \$160,000 but not over \$180,000.....	\$6,024.00, plus 5.0% of excess over \$160,000
64	Over \$180,000 but not over \$200,000.....	\$7,024.00, plus 5.2% of excess over \$180,000
65	Over \$200,000 but not over \$300,000.....	\$8,064.00, plus 5.3% of excess over \$200,000
66	Over \$300,000 but not over \$400,000.....	\$13,364.00, plus 5.4% of excess over \$300,000
67	Over \$400,000	\$18,764.00, plus 5.5% of excess over \$400,000

68 (c) Effective Date.—The provisions of this section
69 shall be given effect in determining the rate of tax im-
70 posed by this article for all taxable years or portions
71 thereof beginning on or after the first day of January, one
72 thousand nine hundred sixty-three.”

Sec. 4-b. Effect of Rate Changes During a Taxable Year.

2 —If any rate of tax imposed by this article changes to be-
3 come effective after the thirty-first day of December, one
4 thousand nine hundred sixty-two, and if the taxable year
5 includes the effective date of the change (unless that date
6 is the first day of the taxable year), then: (1) tentative
7 taxes shall be computed by applying the rate for the peri-
8 od before the effective date of the change, and the rate
9 for the period on and after such date, to the taxable in-
10 come for the entire taxable year; and (2) the tax for such
11 taxable year shall be the sum of that proportion of each
12 tentative tax which the number of days in each period
13 bears to the number of days in the entire taxable year.

Sec. 9. Meaning of Terms.—Any term used in this
2 article shall have the same meaning as when used in a
3 comparable context in the laws of the United States re-
4 lating to income taxes, unless a different meaning is clear-
5 ly required. Any reference in this article to the laws of
6 the United States shall mean the provisions of the Inter-
7 nal Revenue Code of 1954, as amended, and such other
8 provisions of the laws of the United States as relate to

9 the determination of income for federal income tax pur-
10 poses. All amendments made to the laws of the United
11 States prior to the first day of January, one thousand nine
12 hundred sixty-three shall be given effect in determining
13 the taxes imposed by this article for the tax period be-
14 ginning the first day of January, one thousand nine hun-
15 dred sixty-two, and thereafter, but no amendment to laws
16 of the United States made on or after the first day of
17 January, one thousand nine hundred sixty-three shall be
18 given effect.

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

J. Roy Parker
Chairman Senate Committee

Chas L. Caudell
Chairman House Committee

Originated in the Senate.

Takes effect FROM passage.

Howard Myers
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard W. Carson
President of the Senate

Julius W. Singleton
Speaker House of Delegates

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

M. Baum
Governor

