

WEST VIRGINIA LEGISLATURE

SECOND EXTRAORDINARY SESSION, 1964



ENROLLED

HOUSE BILL No. 1

(By Mr. Speaker, Mr. Singleton)



PASSED November 27, 1964

In Effect from Passage



FILED IN THE OFFICE OF  
JOE P. LINDSEY  
SECRETARY OF STATE  
THIS DATE 12-2-64

1  
#

**ENROLLED**

# House Bill No. 1

(By MR. SPEAKER, MR. SINGLETON)

---

[Passed November 27, 1964; in effect from passage.]

---

AN ACT to amend and reenact section nine, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the determination of the meaning of terms used in the West Virginia Personal Income Tax Act.

*Be it enacted by the Legislature of West Virginia:*

That section nine, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 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  
5 clearly required. Any reference in this article to the laws  
6 of the United States shall mean the provisions of the  
7 Internal Revenue Code of 1954, as amended, and such  
8 other provisions of the laws of the United States as relate  
9 to the determination of income for federal income tax  
10 purposes. All amendments made to the laws of the United  
11 States prior to the twenty-seventh day of November, one  
12 thousand nine hundred sixty-four, shall be given effect in  
13 determining the taxes imposed by this article for the tax  
14 period beginning the first day of January, one thousand  
15 nine hundred sixty-four, and thereafter, but no amend-  
16 ment to the laws of the United States made on or after  
17 the twenty-seventh day of November, one thousand nine  
18 hundred sixty-four, shall be given effect.

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

*O. Roy Parker*  
Chairman Senate Committee

*Ethel Crandall*  
Chairman House Committee

Originated in the House.

Takes effect from passage.

*Howard Shyer*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*Howard W. Carson*  
President of the Senate

*Julius W. Singleton, Jr.*  
Speaker House of Delegates

The within approved this the 2<sup>nd</sup>  
day of December, 1964.

*W. W. Barron*  
Governor

