WEST VIRGINIA LEGISLATURE
SECOND EXTRAORDINARY SESSION, 1964

ENROLLED

HOUSE BILL No. 1

(By Mr. Speaker) [Handwritten: Mr. Singleton]

PASSED November 27, 1964

In Effect from Passage

Filed in the Office of
Mr. A. D. Campo,
Secretary of State
This Day 12-2-64
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 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 twenty-seventh day of November, one thousand nine hundred sixty-four, 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-four, and thereafter, but no amendment to the laws of the United States made on or after the twenty-seventh day of November, one thousand nine hundred sixty-four, 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 House.

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 2nd day of December, 1964.

Governor