

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. LEBERT
SECRETARY OF STATE
THIS DATE 12-2-64

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 2nd

day of December, 1964.

W. W. Bauman
Governor

