

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1965



ENROLLED

HOUSE BILL No. 603

(By Mr. Speaker, Mr. White, and Mr. Christian)



PASSED February 9, 1965

In Effect June Passage



FILED IN THE OFFICE OF
JOE F. BURDETT
SECRETARY OF STATE
THIS DATE 2-12-65

#603

ENROLLED

House Bill No. 603

(By MR. SPEAKER, MR. WHITE, and MR. CHRISTIAN)

[Passed February 9, 1965; in effect from passage.]

AN ACT to amend article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section forty-one, relating to a special case in which a nonresident need not file a West Virginia income tax return.

Be it enacted by the Legislature of West Virginia:

That article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section forty-one, to read as follows:

Article 21. Personal Income Tax.

Section 41. Special Case in Which a Nonresident Need

2 Not File a West Virginia Income Tax Return.—A non-
3 resident individual, who at no time during the taxable
4 year was a resident of this state, is hereby relieved of
5 filing an income tax return to this state for that taxable
6 year provided:

7 (1) His only income from sources within this state
8 was from salaries, wages, or compensation for personal
9 services performed within this state, and

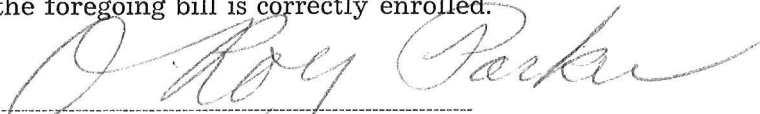
10 (2) Such salaries, wages or compensation for personal
11 services were subject to income taxation by the state of
12 his residence under a net income tax law substantially
13 similar in principle to this article, and

14 (3) The laws of such other state contain a provision
15 substantially similar in effect to that contained in section
16 forty of this article and applicable to residents of this
17 state, and

18 (4) The laws of such other state afford like treatment
19 to a resident of this state who earned salaries, wages or
20 compensation for personal services in such other state.

21 This section shall apply with respect to taxable years
22 beginning after December thirty-one, one thousand nine
23 hundred sixty-three.


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 11
day of February, 1965.


Governor



Presented to the Governor's office

Feb. 11, 1965

9:55 a.m.