

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1968



ENROLLED

HOUSE BILL No. 238

(By Mr. Speaker Mr. White &
and Mr. Bojarsky)



PASSED February 3, 1968

In Effect from Passage



FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 2-16-68

238

ENROLLED
House Bill No. 238

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

[Passed February 3, 1968; 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:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-9. Meaning of terms.

1 Any term used in this article shall have the same mean-
2 ing as when used in a comparable context in the laws

3 of the United States relating to income taxes, unless
4 a different meaning is clearly required. Any reference
5 in this article to the laws of the United States shall
6 mean the provisions of the Internal Revenue Code of
7 1954, as amended, and such other provisions of the laws
8 of the United States as relate to the determination of
9 income for federal income tax purposes. All amend-
10 ments made to the laws of the United States prior to
11 the first day of January, one thousand nine hundred
12 sixty-eight, shall be given effect in determining the taxes
13 imposed by this article for the tax period beginning the
14 first day of January, one thousand nine hundred sixty-
15 eight, and thereafter, but no amendment to the laws of
16 the United States made on or after the first day of Janu-
17 ary, one thousand nine hundred sixty-eight, shall be
18 given effect.

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

William Tompau
Chairman Senate Committee

Clayton C. Davidson
Chairman House Committee

Originated in the House.

Takes effect from passage.

Howard Tyler
Clerk of the Senate

M. Blankenship
Clerk of the House of Delegates

Howard W. Cannon
President of the Senate

H. Latham White
Speaker of the House of Delegates

The within approved this the 14
day of February, 1968.

Hubert C. Smith
Governor



PRESENTED TO THE
GOVERNOR

Date 2/14/68

Time 3:00 P.M.

RECEIVED

FEB 16 1 31 PM '68

OFFICE OF
SECRETARY OF STATE
STATE OF WEST VIRGINIA