WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1968

ENROLLED

HOUSE BILL No. 238

(By Mr. White and Mr. Bočansky)

PASSED February 3, 1968

In Effect from Passage

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE THIS DATE 3-16-68
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.


1 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 amend-
ments made to the laws of the United States prior to
the first day of January, one thousand nine hundred
sixty-eight, 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-
eight, and thereafter, but no amendment to the laws of
the United States made on or after the first day of Janu-
ary, one thousand nine hundred sixty-eight, shall be
given effect.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William Torpie  
Chairman Senate Committee

Clayton C. Davidson  
Chairman House Committee

Originated in the House.

Takes effect from passage.

J. Howard Thayer  
Clerk of the Senate

C. Blankenship  
Clerk of the House of Delegates

Howard W. Cannon  
President of the Senate

W. Laban White  
Speaker of the House of Delegates

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

H.actually Smith  
Governor