

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1969

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**ENROLLED**

SENATE BILL NO. 282

(By Mr. Crisiger)

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PASSED March 4, 1969

In Effect from  Passage

FILED IN THE OFFICE  
JOHN D. FOTKES, JR., W  
SECRETARY OF STATE

THIS DATE 3-12-69

# 282

**ENROLLED**  
**Senate Bill No. 282**

(By MR. CARRIGAN)

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[Passed March 4, 1969; in effect from passage.]

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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:

**§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 of
- 3 the United States relating to income taxes, unless a dif-

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

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

*William Tomp*

Chairman Senate Committee

*Clayton C. Davidson*

Chairman House Committee

Originated in the Senate.

To take effect from passage.

*J. Lawrence Hayes*

Clerk of the Senate

*C. G. Blankenship*

Clerk of the House of Delegates

*Lyle Speer*

President of the Senate

*Sam F. Boudley*

Speaker House of Delegates

The within *approved* this the *12<sup>th</sup>*  
day of *March*, 1969.

*Mich. A. Shaver, Jr.*

Governor



PRESENTED TO THE  
GOVERNOR

Date 3/8/69  
Time 4:50 P.M.

RECEIVED

MAR 17 10 29 AM '69

OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA