WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1969

ENROLLED

SENATE BILL NO. 282

(By Mr. Carrigan)

PASSED March 4, 1969

In Effect __________________________ Passage

FILED IN THE OFFICE
JOHN G. ROCKEFELLER, IV
SECRETARY OF STATE
THE DATE 3-12-69
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:


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

William Thompson
Chairman Senate Committee

Clayton C. Davidson
Chairman House Committee

Originated in the Senate.

To take effect from passage.

John L. Hughes
Clerk of the Senate

C. A. Blakenship
Clerk of the House of Delegates

Edward J. Schaefer
President of the Senate

Jim F. Barnes
Speaker House of Delegates

The within approved this the 12th day of March, 1969.

Arch A. Shamrock
Governor