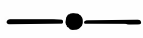


Gov. - No Signature

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WEST VIRGINIA LEGISLATURE
FIRST EXTRAORDINARY SESSION, 1970



ENROLLED

HOUSE BILL No. 1

(By Mr. Donsky + McMeans)



PASSED June 18 1970

In Effect July 1, 1970 Passage



FILED IN THE OFFICE
JOHN A. MCNEEL, IV
SECRETARY OF STATE
THIS DATE 6-24-70

ENROLLED
House Bill No. 1

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

[Passed June 18, 1970: In effect July 1, 1970.]

AN ACT to amend and reenact sections four-a, four-b, four-c and seventy-four, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to further amend said article by adding thereto a new section, designated section four-d, relating to the rates of the personal income tax, the effect of rate changes, and employers' returns and payment of withheld taxes.

Be it enacted by the Legislature of West Virginia:

That sections four-a, four-b, four-c and seventy-four, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that said article be further

amended by adding thereto a new section, designated section four-d, all to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-4a. Rate of tax—Taxable years beginning on or after January 1, 1963, and before January 1, 1970.

1 (a) *Rate of Tax on Individuals, Heads of Households,*
2 *Estates and Trusts.*—The tax imposed by section three of
3 this article on the West Virginia taxable income of every
4 individual, every individual who is a head of a house-
5 hold in the determination of his federal income tax for
6 the taxable year, and every estate and trust shall be
7 determined in accordance with the following table:

8	If the West Virginia taxable	
9	income is:	The tax is:
10	Not over \$2,000 _____	1.2% of the taxable income
11	Over \$2,000 but not over \$4,000 _____	\$24.00, plus 1.3% of excess over \$2,000
12	Over \$4,000 but not over \$6,000 _____	\$50.00, plus 1.6% of excess over \$4,000
13	Over \$6,000 but not over \$8,000 _____	\$82.00, plus 1.8% of excess over \$6,000
14	Over \$8,000 but not over \$10,000 _____	\$118.00, plus 2.0% of excess over \$8,000
15	Over \$10,000 but not over \$12,000 _____	\$158.00, plus 2.3% of excess over \$10,000
16	Over \$12,000 but not over \$14,000 _____	\$204.00, plus 2.6% of excess over \$12,000
17	Over \$14,000 but not over \$16,000 _____	\$256.00, plus 2.8% of excess over \$14,000
18	Over \$16,000 but not over \$18,000 _____	\$312.00, plus 3.0% of excess over \$16,000
19	Over \$18,000 but not over \$20,000 _____	\$372.00, plus 3.1% of excess over \$18,000
20	Over \$20,000 but not over \$22,000 _____	\$434.00, plus 3.4% of excess over \$20,000
21	Over \$22,000 but not over \$26,000 _____	\$502.00, plus 3.5% of excess over \$22,000
22	Over \$26,000 but not over \$32,000 _____	\$642.00, plus 3.7% of excess over \$26,000
23	Over \$32,000 but not over \$38,000 _____	\$864.00, plus 3.9% of excess over \$32,000
24	Over \$38,000 but not over \$44,000 _____	\$1,098.00, plus 4.1% of excess over \$38,000
25	Over \$44,000 but not over \$50,000 _____	\$1,344.00, plus 4.3% of excess over \$44,000
26	Over \$50,000 but not over \$60,000 _____	\$1,602.00, plus 4.5% of excess over \$50,000
27	Over \$60,000 but not over \$70,000 _____	\$2,052.00, plus 4.7% of excess over \$60,000
28	Over \$70,000 but not over \$80,000 _____	\$2,522.00, plus 4.9% of excess over \$70,000
29	Over \$80,000 but not over \$90,000 _____	\$3,012.00, plus 5.0% of excess over \$80,000
30	Over \$90,000 but not over \$100,000 _____	\$3,512.00, plus 5.2% of excess over \$90,000
31	Over \$100,000 but not over \$150,000 _____	\$4,032.00, plus 5.3% of excess over \$100,000
32	Over \$150,000 but not over \$200,000 _____	\$6,682.00, plus 5.4% of excess over \$150,000
33	Over \$200,000 _____	\$9,382.00, plus 5.5% of excess over \$200,000

34 (b) *Rate of Tax in Case of Joint Return or Return*
35 *of Surviving Spouse.*—In the case of a joint return of
36 a husband and wife and the return of an individual
37 who is entitled to file his federal income tax return for
38 the taxable year as a surviving spouse, the tax imposed
39 by section three of this article on the West Virginia
40 taxable income shall be determined in accordance with
41 the following table:

42 If the West Virginia taxable
43 income is:

The tax is:

44 Not over \$4,000	1.2% of the taxable income
45 Over \$4,000 but not over \$8,000	\$48.00, plus 1.3% of excess over \$4,000
46 Over \$8,000 but not over \$12,000	\$100.00, plus 1.6% of excess over \$8,000
47 Over \$12,000 but not over \$16,000	\$164.00, plus 1.8% of excess over \$12,000
48 Over \$16,000 but not over \$20,000	\$236.00, plus 2.0% of excess over \$16,000
49 Over \$20,000 but not over \$24,000	\$316.00, plus 2.3% of excess over \$20,000
50 Over \$24,000 but not over \$28,000	\$408.00, plus 2.6% of excess over \$24,000
51 Over \$28,000 but not over \$32,000	\$512.00, plus 2.8% of excess over \$28,000
52 Over \$32,000 but not over \$36,000	\$624.00, plus 3.0% of excess over \$32,000
53 Over \$36,000 but not over \$40,000	\$744.00, plus 3.1% of excess over \$36,000
54 Over \$40,000 but not over \$44,000	\$868.00, plus 3.4% of excess over \$40,000
55 Over \$44,000 but not over \$52,000	\$1,004.00, plus 3.5% of excess over \$44,000
56 Over \$52,000 but not over \$64,000	\$1,284.00, plus 3.7% of excess over \$52,000
57 Over \$64,000 but not over \$76,000	\$1,728.00, plus 3.9% of excess over \$64,000
58 Over \$76,000 but not over \$88,000	\$2,196.00, plus 4.1% of excess over \$76,000
59 Over \$88,000 but not over \$100,000	\$2,688.00, plus 4.3% of excess over \$88,000
60 Over \$100,000 but not over \$120,000	\$3,204.00, plus 4.5% of excess over \$100,000
61 Over \$120,000 but not over \$140,000	\$4,104.00, plus 4.7% of excess over \$120,000
62 Over \$140,000 but not over \$160,000	\$5,044.00, plus 4.9% of excess over \$140,000
63 Over \$160,000 but not over \$180,000	\$6,024.00, plus 5.0% of excess over \$160,000
64 Over \$180,000 but not over \$200,000	\$7,024.00, plus 5.2% of excess over \$180,000
65 Over \$200,000 but not over \$300,000	\$8,064.00, plus 5.3% of excess over \$200,000
66 Over \$300,000 but not over \$400,000	\$13,364.00, plus 5.4% of excess over \$300,000
67 Over \$400,000	\$18,764.00, plus 5.5% of excess over \$400,000

68 (c) *Applicability of This Section.*—The provisions of
69 this section shall be applicable in determining the rate
70 of tax imposed by this article for all taxable years or
71 portions thereof beginning on or after the first day of
72 January, one thousand nine hundred sixty-three, and
73 before the first day of January, one thousand nine hun-
74 dred seventy.

**§11-21-4b. Same—Taxable years beginning on or after
January 1, 1970, and before January 1, 1971.**

1 (a) *Rate of Tax on Individuals, Heads of Households,*
2 *Estates and Trusts.*—The tax imposed by section three
3 of this article on the West Virginia taxable income of
4 every individual, every individual who is a head of a
5 household in the determination of his federal income tax
6 for the taxable year, and every estate and trust shall
7 be determined in accordance with the following table:

8	If the West Virginia taxable	
9	income is:	The tax is:
10	Not over \$2,000	1.65% of the taxable income
11	Over \$2,000 but not over \$4,000	\$33.00, plus 1.8% of excess over \$2,000
12	Over \$4,000 but not over \$6,000	\$69.00, plus 2.2% of excess over \$4,000
13	Over \$6,000 but not over \$8,000	\$113.00, plus 2.5% of excess over \$6,000
14	Over \$8,000 but not over \$10,000	\$163.00, plus 2.8% of excess over \$8,000
15	Over \$10,000 but not over \$12,000	\$219.00, plus 3.2% of excess over \$10,000
16	Over \$12,000 but not over \$14,000	\$283.00, plus 3.6% of excess over \$12,000
17	Over \$14,000 but not over \$16,000	\$355.00, plus 3.9% of excess over \$14,000
18	Over \$16,000 but not over \$18,000	\$433.00, plus 4.1% of excess over \$16,000
19	Over \$18,000 but not over \$20,000	\$515.00, plus 4.3% of excess over \$18,000
20	Over \$20,000 but not over \$22,000	\$601.00, plus 4.7% of excess over \$20,000
21	Over \$22,000 but not over \$26,000	\$695.00, plus 4.8% of excess over \$22,000
22	Over \$26,000 but not over \$32,000	\$887.00, plus 5.1% of excess over \$26,000
23	Over \$32,000 but not over \$38,000	\$1,193.00, plus 5.4% of excess over \$32,000
24	Over \$38,000 but not over \$44,000	\$1,517.00, plus 5.6% of excess over \$38,000
25	Over \$44,000 but not over \$50,000	\$1,853.00, plus 5.9% of excess over \$44,000
26	Over \$50,000 but not over \$60,000	\$2,207.00, plus 6.2% of excess over \$50,000
27	Over \$60,000 but not over \$70,000	\$2,827.00, plus 6.5% of excess over \$60,000
28	Over \$70,000 but not over \$80,000	\$3,477.00, plus 6.7% of excess over \$70,000
29	Over \$80,000 but not over \$90,000	\$4,147.00, plus 6.9% of excess over \$80,000
30	Over \$90,000 but not over \$100,000	\$4,837.00, plus 7.2% of excess over \$90,000
31	Over \$100,000 but not over \$150,000	\$5,557.00, plus 7.3% of excess over \$100,000
32	Over \$150,000 but not over \$200,000	\$9,207.00, plus 7.4% of excess over \$150,000
33	Over \$200,000	\$12,907.00, plus 7.6% of excess over \$200,000

34 **(b) *Rate of Tax in Case of Joint Return or Return of***
35 ***Surviving Spouse.***—In the case of a joint return of a
36 husband and wife and the return of an individual who
37 is entitled to file his federal income tax return for the
38 taxable year as a surviving spouse, the tax imposed by
39 section three of this article on the West Virginia taxable
40 income shall be determined in accordance with the fol-
41 lowing table:

42 If the West Virginia taxable

43 income is:

The tax is:

44 Not over \$4,000.....	1.65% of the taxable income
45 Over \$4,000 but not over \$8,000.....	\$66.00, plus 1.8% of excess over \$4,000
46 Over \$8,000 but not over \$12,000.....	\$138.00, plus 2.2% of excess over \$8,000
47 Over \$12,000 but not over \$16,000.....	\$226.00, plus 2.5% of excess over \$12,000
48 Over \$16,000 but not over \$20,000.....	\$326.00, plus 2.8% of excess over \$16,000
49 Over \$20,000 but not over \$24,000.....	\$438.00, plus 3.2% of excess over \$20,000
50 Over \$24,000 but not over \$28,000.....	\$566.00, plus 3.6% of excess over \$24,000
51 Over \$28,000 but not over \$32,000.....	\$710.00, plus 3.9% of excess over \$28,000
52 Over \$32,000 but not over \$36,000.....	\$866.00, plus 4.1% of excess over \$32,000
53 Over \$36,000 but not over \$40,000.....	\$1,030.00, plus 4.3% of excess over \$36,000
54 Over \$40,000 but not over \$44,000.....	\$1,202.00, plus 4.7% of excess over \$40,000
55 Over \$44,000 but not over \$52,000.....	\$1,390.00, plus 4.8% of excess over \$44,000
56 Over \$52,000 but not over \$64,000.....	\$1,774.00, plus 5.1% of excess over \$52,000
57 Over \$64,000 but not over \$76,000.....	\$2,386.00, plus 5.4% of excess over \$64,000
58 Over \$76,000 but not over \$88,000.....	\$3,034.00, plus 5.6% of excess over \$76,000
59 Over \$88,000 but not over \$100,000.....	\$3,706.00, plus 5.9% of excess over \$88,000
60 Over \$100,000 but not over \$120,000.....	\$4,414.00, plus 6.2% of excess over \$100,000
61 Over \$120,000 but not over \$140,000.....	\$5,654.00, plus 6.5% of excess over \$120,000
62 Over \$140,000 but not over \$160,000.....	\$6,954.00, plus 6.7% of excess over \$140,000
63 Over \$160,000 but not over \$180,000.....	\$8,294.00, plus 6.9% of excess over \$160,000
64 Over \$180,000 but not over \$200,000.....	\$9,674.00, plus 7.2% of excess over \$180,000
65 Over \$200,000 but not over \$300,000.....	\$11,114.00, plus 7.3% of excess over \$200,000
66 Over \$300,000 but not over \$400,000.....	\$18,414.00, plus 7.4% of excess over \$300,000
67 Over \$400,000.....	\$25,814.00, plus 7.6% of excess over \$400,000

68 (c) *Applicability of This Section.*—The provisions of
69 this section shall be applicable in determining the rate
70 of tax imposed by this article for all taxable years or
71 portions thereof beginning on or after the first day of
72 January, one thousand nine hundred seventy, and be-
73 fore the first day of January, one thousand nine hundred
74 seventy-one.

**§11-21-4c. Same—Taxable years beginning on or after
January 1, 1971.**

1 (a) *Rate of Tax on Individuals, Heads of Households,*
2 *Estates and Trusts.*—The tax imposed by section three of
3 this article on the West Virginia taxable income of every
4 individual, every individual who is a head of a household
5 in the determination of his federal income tax for the
6 taxable year, and every estate and trust shall be deter-
7 mined in accordance with the following table:

8	If the West Virginia taxable	
9	income is:	The tax is:
10	Not over \$2,000_____	2.1% of the taxable income
11	Over \$2,000 but not over \$4,000_____	\$42.00, plus 2.3% of excess over \$2,000
12	Over \$4,000 but not over \$6,000_____	\$88.00, plus 2.8% of excess over \$4,000
13	Over \$6,000 but not over \$8,000_____	\$144.00, plus 3.2% of excess over \$6,000
14	Over \$8,000 but not over \$10,000_____	\$208.00, plus 3.5% of excess over \$8,000
15	Over \$10,000 but not over \$12,000_____	\$278.00, plus 4.0% of excess over \$10,000
16	Over \$12,000 but not over \$14,000_____	\$358.00, plus 4.6% of excess over \$12,000
17	Over \$14,000 but not over \$16,000_____	\$450.00, plus 4.9% of excess over \$14,000
18	Over \$16,000 but not over \$18,000_____	\$548.00, plus 5.3% of excess over \$16,000
19	Over \$18,000 but not over \$20,000_____	\$654.00, plus 5.4% of excess over \$18,000
20	Over \$20,000 but not over \$22,000_____	\$762.00, plus 6.0% of excess over \$20,000
21	Over \$22,000 but not over \$26,000_____	\$882.00, plus 6.1% of excess over \$22,000
22	Over \$26,000 but not over \$32,000_____	\$1,126.00, plus 6.5% of excess over \$26,000
23	Over \$32,000 but not over \$38,000_____	\$1,516.00, plus 6.8% of excess over \$32,000
24	Over \$38,000 but not over \$44,000_____	\$1,924.00, plus 7.2% of excess over \$38,000
25	Over \$44,000 but not over \$50,000_____	\$2,356.00, plus 7.5% of excess over \$44,000
26	Over \$50,000 but not over \$60,000_____	\$2,806.00, plus 7.9% of excess over \$50,000
27	Over \$60,000 but not over \$70,000_____	\$3,596.00, plus 8.2% of excess over \$60,000
28	Over \$70,000 but not over \$80,000_____	\$4,416.00, plus 8.6% of excess over \$70,000
29	Over \$80,000 but not over \$90,000_____	\$5,276.00, plus 8.8% of excess over \$80,000
30	Over \$90,000 but not over \$100,000_____	\$6,156.00, plus 9.1% of excess over \$90,000
31	Over \$100,000 but not over \$150,000_____	\$7,066.00, plus 9.3% of excess over \$100,000
32	Over \$150,000 but not over \$200,000_____	\$11,716.00, plus 9.5% of excess over \$150,000
33	Over \$200,000 _____	\$16,466.00, plus 9.6% of excess over \$200,000

34 (b) *Rate of Tax in Case of Joint Return or Return of*
35 *Surviving Spouse.*—In the case of a joint return of a
36 husband and wife and the return of an individual who is
37 entitled to file his federal income tax return for the
38 taxable year as a surviving spouse, the tax imposed by
39 section three of this article on the West Virginia taxable
40 income shall be determined in accordance with the fol-
41 lowing table:

42 If the West Virginia taxable
43 income is:

The tax is:

44 Not over \$4,000	2.1% of the taxable income
45 Over \$4,000 but not over \$8,000	\$84.00, plus 2.3% of excess over \$4,000
46 Over \$8,000 but not over \$12,000	\$176.00, plus 2.8% of excess over \$8,000
47 Over \$12,000 but not over \$16,000	\$288.00, plus 3.2% of excess over \$12,000
48 Over \$16,000 but not over \$20,000	\$416.00, plus 3.5% of excess over \$16,000
49 Over \$20,000 but not over \$24,000	\$556.00, plus 4.0% of excess over \$20,000
50 Over \$24,000 but not over \$28,000	\$716.00, plus 4.6% of excess over \$24,000
51 Over \$28,000 but not over \$32,000	\$900.00, plus 4.9% of excess over \$28,000
52 Over \$32,000 but not over \$36,000	\$1,096.00, plus 5.3% of excess over \$32,000
53 Over \$36,000 but not over \$40,000	\$1,308.00, plus 5.4% of excess over \$36,000
54 Over \$40,000 but not over \$44,000	\$1,524.00, plus 6.0% of excess over \$40,000
55 Over \$44,000 but not over \$52,000	\$1,764.00, plus 6.1% of excess over \$44,000
56 Over \$52,000 but not over \$64,000	\$2,252.00, plus 6.5% of excess over \$52,000
57 Over \$64,000 but not over \$76,000	\$3,032.00, plus 6.8% of excess over \$64,000
58 Over \$76,000 but not over \$88,000	\$3,848.00, plus 7.2% of excess over \$76,000
59 Over \$88,000 but not over \$100,000	\$4,712.00, plus 7.5% of excess over \$88,000
60 Over \$100,000 but not over \$120,000	\$5,612.00, plus 7.9% of excess over \$100,000
61 Over \$120,000 but not over \$140,000	\$7,192.00, plus 8.2% of excess over \$120,000
62 Over \$140,000 but not over \$160,000	\$8,832.00, plus 8.6% of excess over \$140,000
63 Over \$160,000 but not over \$180,000	\$10,552.00, plus 8.8% of excess over \$160,000
64 Over \$180,000 but not over \$200,000	\$12,312.00, plus 9.1% of excess over \$180,000
65 Over \$200,000 but not over \$300,000	\$14,132.00, plus 9.3% of excess over \$200,000
66 Over \$300,000 but not over \$400,000	\$23,432.00, plus 9.5% of excess over \$300,000
67 Over \$400,000	\$32,932.00, plus 9.6% of excess over \$400,000

68 (c) *Applicability of This Section.*—The provisions of
69 this section shall be applicable in determining the rate
70 of tax imposed by this article for all taxable years or
71 portions thereof beginning on or after the first day of
72 January, one thousand nine hundred seventy-one.

§11-21-4d. Effect of rate changes during a taxable year.

1 (a) If any rate of tax imposed by this article changes
2 to become effective after the thirty-first day of December,
3 one thousand nine hundred sixty-two, and if the taxable
4 year includes the effective date of the change of rate
5 (unless that date is the first day of the taxable year),
6 then: (1) Tentative taxes shall be computed by applying
7 the rate for the period before the effective date of the
8 change of rate, and the rate for the period on and
9 after such date, to the taxable income for the entire
10 taxable year; and (2) the tax for such taxable year
11 shall be the sum of that proportion of each tentative
12 tax which the number of days in each period bears to
13 the number of days in the entire taxable year.

14 (b) For purposes of subsection (a)—

15 (1) if the rate changes for taxable years “be-
16 ginning after” or “ending after” a certain date, the follow-

17 ing day shall be considered the effective date of the
18 change; and

19 (2) if a rate changes for taxable years “be-
20 ginning on or after” a certain date, that date shall be
21 considered the effective date of the change of rate.

§11-21-74. Employer’s return and payment of withheld taxes.

1 (a) *General.*—Every employer required to deduct and
2 withhold tax under this article shall, for each calendar
3 quarter, on or before the last day of the month following
4 the close of such calendar quarter, file a withholding
5 return as prescribed by the tax commissioner and pay
6 over to the tax commissioner the taxes so required to
7 be deducted and withheld; but the tax commissioner may,
8 by regulation, provide that every such employer shall
9 on or before the fifteenth day of each month pay over
10 to the tax commissioner, or a depository designated by
11 the tax commissioner, the taxes so required to be de-
12 ducted and withheld if such taxes aggregate one hundred
13 dollars or more for the preceding calendar month. Where
14 the aggregate amount so deducted and withheld by any
15 employer is less than twenty-five dollars in a calendar

16 quarter and the aggregate for the calendar year can
17 reasonably be expected to be less than one hundred
18 dollars, the tax commissioner may by regulation permit
19 an employer to file an annual return. The tax commis-
20 sioner may, if he believes such action necessary for the
21 protection of the revenues, require any employer to
22 make such return and pay to him the tax deducted and
23 withheld at any time, or from time to time.

24 (b) *Monthly Returns and Payments of Withheld Tax*
25 *for April, May and June, 1971.*—Notwithstanding the
26 provisions of subsection (a), in the case of each of the
27 months of April, May and June, one thousand nine hun-
28 dred seventy-one, every employer required to deduct
29 and withhold tax under this article, except any employer
30 with respect to whom the tax commissioner may have
31 by regulation provided otherwise in accordance with the
32 provisions of subsection (a), shall, for the months of
33 April and May, one thousand nine hundred seventy-one,
34 file a withholding return for each of such months as
35 prescribed by the tax commissioner and pay over to the
36 tax commissioner the taxes so required to be deducted

37 and withheld for each of such months by the twentieth
38 day of June, one thousand nine hundred seventy-one,
39 and shall file a withholding return for the month of
40 June, one thousand nine hundred and seventy-one, and
41 pay over to the tax commissioner the taxes so required
42 to be deducted and withheld for such month by the
43 thirty-first day of July, one thousand nine hundred
44 seventy-one.

45 (c) *Deposit In Trust for Tax Commissioner.*—When-
46 ever any employer fails to collect, truthfully account for,
47 pay over the tax, or make returns of the tax as required
48 in this section, the tax commissioner may serve a notice
49 requiring such employer to collect the taxes which be-
50 come collectible after service of such notice, to deposit
51 such taxes in a bank approved by the tax commissioner,
52 in a separate account, in trust for and payable to the
53 tax commissioner, and to keep the amount of such tax
54 in such account until payment over to the tax commis-
55 sioner. Such notice shall remain in effect until a notice
56 of cancellation is served by the tax commissioner.

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

William Tompkins
Chairman Senate Committee

Clayton C. Davidson
Chairman House Committee

Originated in the House.

Takes effect July 1, 1970.

Thomas M. Miles
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Lloyd B. Smith
President of the Senate

Everett F. Burnley
Speaker House of Delegates

The within _____ this the _____
day of _____, 1970.

Governor



PRESENTED TO THE
GOVERNOR

Date 6/19/70

Time 2:38 p.m.

RECEIVED

JUN 24 9 22 AM '70

OFFICE OF
SECRETARY OF STATE
STATE OF WEST VIRGINIA