

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1970

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ENROLLED

HOUSE BILL No. 598

(By Mr. Speaker, Mr. Baraick, and
Mr. McManus)

—●—

PASSED February 10, 1970

In Effect July 1, 1970 Passage



FILED IN THE OFFICE
JOHN D. ROCKEFELLER, IV
SECRETARY OF STATE
THIS DATE _____

598-1870ed

ENROLLED

House Bill No. 598

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

[Passed February 4, 1970; in effect July 1, 1970.]

AN ACT to amend and reenact sections four-a, four-b and nine, 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-c, relating to the rates of the personal income tax, the effect of rate changes, and the determination of the meaning of terms as used in said article and chapter.

Be it enacted by the Legislature of West Virginia:

That sections four-a, four-b and nine, 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-c, 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 ending prior to January 1, 1970.

1 (a) *Rate of Tax on Individuals and Heads of House-*
2 *holds.*—The tax imposed by section three of this article
3 on the West Virginia taxable income of every individual,
4 every individual who is a head of a household in the
5 determination of his federal income tax for the taxable
6 year, and every estate and trust shall be determined in
7 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 \$90,000 but not over \$100,000	\$3,512.00, plus 5.2% of excess over \$90,000
30	Over \$100,000 but not over \$150,000	\$4,032.00, plus 5.3% of excess over \$100,000
31	Over \$150,000 but not over \$200,000	\$6,682.00, plus 5.4% of excess over \$150,000
32	Over \$200,000	\$9,382.00, plus 5.5% of excess over \$200,000

33 (b) *Rate of Tax in Case of Joint Return or Return of*
34 *Surviving Spouse.*

35 In the case of a joint return of a husband and wife
36 and the return of an individual who is entitled to file
37 his federal income tax return for the taxable year as
38 a surviving spouse, the tax imposed by section three
39 of this article on the West Virginia taxable income
40 shall be determined in accordance with the following
41 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) *Effective Date.*—The provisions of this section
69 shall be given effect in determining the rate of tax im-
70 posed by this article for all taxable years or portions
71 thereof beginning on or after the first day of January,
72 one thousand nine hundred sixty-three, and ending
73 prior to January one, one thousand nine hundred seventy.

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

1 (a) *Rate of Tax on Individuals and Heads of House-*
2 *holds.*—The tax imposed by section three of this article
3 on the West Virginia taxable income of every individual,
4 every individual who is a head of a household in the
5 determination of his federal income tax for the taxable
6 year, and every estate and trust shall be determined
7 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 Rreturn or Return*
35 *of 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	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) *Effective Date.*—The provisions of this section
69 shall be given effect in determining the rate of tax im-
70 posed by this article for all taxable years or portions
71 thereof beginning on or after the first day of January,
72 one thousand nine hundred seventy.

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

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

§11-21-9. Meaning of terms.

1 Any term used in this article shall have the same
2 meaning as when used in a comparable context in the
3 laws of the United States relating to income taxes, un-
4 less a different meaning is clearly required. Any ref-
5 erence in this article to the laws of the United States
6 shall mean the provisions of the Internal Revenue Code
7 of 1954, as amended, and such other provisions of the
8 laws of the United States as relate to the determination
9 of 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 seventy, shall be given effect in determining the taxes
13 imposed by this article for the tax period beginning
14 the first day of January, one thousand nine hundred
15 seventy, and thereafter, but no amendment to laws of
16 the United States made on or after the first day of
17 January, one thousand nine hundred seventy, shall be
18 given effect.

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

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect July 1, 1970.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor



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OFFICE OF
SECRETARY OF STATE
STATE OF WEST VIRGINIA