

*Gov. - No Signature*

WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION, 1970



ENROLLED

HOUSE BILL No. 1

(By Mr. Bensky + McNew)



PASSED June 18 1970

In Effect July 1, 1970 Passage



*# /*

FILED IN THE OFFICE  
JOHN B. 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 Tompco  
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. Bentsen  
President of the Senate

Overton F. Brooks  
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