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OFFICE OF
SECRETARY OF STATE
STATE OF WEST VIRGINIA

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1972



ENROLLED

HOUSE BILL No. 575

(By Mrs. MERRITT)



PASSED MARCH 3, 1972

In Effect FROM Passage



FILED IN THE OFFICE
JOHN D. ROCKEFELLER, IV
SECRETARY OF STATE
THIS DATE 3-13-72

575

ENROLLED

House Bill No. 575

(By MRS. MERRITT)

[Passed March 3, 1972; in effect from passage.]

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 meaning of terms.

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:

ARTICLE 21. PERSONAL INCOME TAX.

§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 the
6 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 of
11 January, one thousand nine hundred seventy-two, shall
12 be given effect in determining the taxes imposed by this
13 article for the tax period beginning the first day of Jan-
14 uary, one thousand nine hundred seventy-two, and there-
15 after, but no amendment to the laws of the United States
16 made on or after the first day of January, one thousand
17 nine hundred seventy-two, shall be given effect.

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

Russell M. Beane
Chairman Senate Committee

Phyllis R. Rutledge
Chairman House Committee

Originated in the House.

Takes effect from passage.

Howard E. Williams
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

John C. Out
President of the Senate

Lewis J. M. Thomas
Speaker House of Delegates

The within *approved* this the *10th*
March day of _____, 1972.

Arch A. Thomas
Governor

PRESENTED TO THE
GOVERNOR

Date 3/1/72

Time 12:47 p.m.