ENROLLED

HOUSE BILL No. 575

(By Mrs. MERRITT)

PASSED MARCH 3, 1972

In Effect FROM Passage

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

House Bill No. 575
(By Mrs. Merritt)

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

AN ACT to amend and re-enact 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.
1 Any term used in this article shall have the same mean-
ing as when used in a comparable context in the laws of
2 the United States relating to income taxes, unless a dif-
erent meaning is clearly required. Any reference in this
3 article to the laws of the United States shall mean the
4 provisions of the Internal Revenue Code of 1954, as
5 amended, and such other provisions of the laws of the
6 United States as relate to the determination of income
7 for federal income tax purposes. All amendments made
8 to the laws of the United States prior to the first day of
9 January, one thousand nine hundred seventy-two, shall
10 be given effect in determining the taxes imposed by this
11 article for the tax period beginning the first day of Jan-
12 uary, one thousand nine hundred seventy-two, and there-
13 after, but no amendment to the laws of the United States
14 made on or after the first day of January, one thousand
15 nine hundred seventy-two, shall be given effect.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the House.

Takes effect from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within Approved this the 10th day of March, 1972.

[Signature]
Governor
PRESENTED TO THE
GOVERNOR

Date 3/21/72
Time 12:47 p.m.