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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)

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

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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. Beale*

Chairman Senate Committee

*Phyllis Rutledge*  
Chairman House Committee

Originated in the House.

Takes effect from passage.

*Howard Wolman*

Clerk of the Senate

*W. A. Blankenship*

Clerk of the House of Delegates

*Edw. Bout*  
President of the Senate

*Lewis J. Thomas*  
Speaker House of Delegates

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

*Arch A. Moore*  
Governor

PRESENTED TO THE  
GOVERNOR

Date 3/7/72

Time 12:47 p.m.