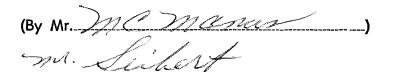
WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1973

ENROLLED

HOUSE BILL No. 1310



PASSED ______ 1973 In Effect Minity Language Passage

C 641

FILED IN THE OFFICE EDOAR F. HEISKELL III SECRETARY OF STATE THIS DATE $\frac{5/3/73}{73}$

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ENROLLED

House Bill No. 1310

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

[Passed April 14, 1973; in effect ninety days 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 the determination of the meaning of terms used in the West Virginia Personal Income Tax Act.

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 meaning 2 as when used in a comparable context in the laws of the 3 United States relating to income taxes, unless a different 4 meaning is clearly required. Any reference in this article to 5 the laws of the United States shall mean the provisions of the 6 Internal Revenue Code of 1954, as amended, and such other 7 provisions of the laws of the United States as relate to the 8 determination of income for federal income tax purposes. 9 All amendments made to the laws of the United States prior 10 to the first day of January, one thousand nine hundred 11 seventy-three, shall be given effect in determining the taxes

Enr. H. B. No. 1310]

12 imposed by this article for the tax period beginning the first

2

13 day of January, one thousand nine hundred seventy-three,

14 and thereafter, but no amendment to the laws of the United

15 States made on or after the first day of January, one thousand

16 nine hundred seventy-three, shall be given effect.

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

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 \mathcal{A} Varrel a rba Chairman Senate Committee nustra_ arene

Chairman House Committee

Originated in the House.

C 641

Takes effect ninety days from passage.

uman 11. Carson

Clerk of the Senate

VI

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

this the The within **C** . 1973. day of... Governor

PRESENTED TO THE GOVERNOR

4/24/13 Date_ 2:34р.м. Time___

RECEIVED

CLAN 3 S 3. MARSHA