

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1973



ENROLLED

HOUSE BILL No. 1310

(By Mr. McManus)  
Mr. Libert



PASSED April 14, 1973

In Effect Ninty days from Passage



FILED IN THE OFFICE  
EDGAR F. HEISKELL III  
SECRETARY OF STATE  
THIS DATE 5/3/73

1310

**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

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

*H. Darrel Darby*  
Chairman Senate Committee

*Clarence C. Huston Jr*  
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

*Samuel W. Carson*  
Clerk of the Senate

*W. Blankenship*  
Clerk of the House of Delegates

*W. T. Brotherton, Jr*  
President of the Senate

*Lewis G. Thomas*  
Speaker House of Delegates

The within *approved* this the *24th*  
day of *April*, 1973.

*Arch A. Moore Jr.*  
Governor

PRESENTED TO THE  
GOVERNOR

Date 4/24/73

Time 2:34 p.m.

RECEIVED

APR 25 9 31 AM '73  
OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA