

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1974

ENROLLED

SENATE BILL NO. 19

(By Mr. Brotherton, Mr. President)

PASSED February, 16 1974

In Effect from Passage



FILED IN THE OFFICE  
EDGAR F. HEISKELL III  
SECRETARY OF STATE  
THIS DATE 2-25-74

19

## ENROLLED

### Senate Bill No. 19

(By MR. BROTHERTON, Mr. President)

---

[Passed February 16, 1974; 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 updating meaning of terms in personal income tax.

*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 differ-  
4 ent meaning is clearly required. Any reference in this ar-  
5 ticle to the laws of the United States shall mean the pro-  
6 visions of the Internal Revenue Code of 1954, as amended,  
7 and such other provisions of the laws of the United States  
8 as relate to the determination of income for federal in-  
9 come tax purposes. All amendments made to the laws of  
10 the United States prior to the first day of January, one  
11 thousand nine hundred seventy-four shall be given effect  
12 in determining the taxes imposed by this article for the

13 tax period beginning the first day of January, one thou-  
14 sand nine hundred seventy-four, and thereafter, but no  
15 amendment to the laws of the United States made on or  
16 after the first day of January, one thousand nine hundred  
17 seventy-four, shall be given effect.

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

H. Darrell Darby  
Chairman Senate Committee

Lawrence C. Thurston  
Chairman House Committee

Originated in the Senate.

To take effect from passage.

Howard Wilson  
Clerk of the Senate

C. Blankenship  
Clerk of the House of Delegates

W. T. Bratherton, Jr.  
President of the Senate

Louis F. McManus  
Speaker House of Delegates

The within approved this the 25th  
day of February, 1974.

Hubert H. Hanes, Jr.  
Governor

PRESENTED TO THE  
GOVERNOR

Date 2/21/74  
Time 11:00 a.m.