

Mar 21 1975

OFFICE OF
SPEAKER OF THE STATE
SENATE OF WEST VIRGINIA

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1975

— • —

ENROLLED

HOUSE BILL No. 937

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

— • —

PASSED March 7, 1975

In Effect ninety days from Passage



C 641

ENROLLED

H. B. 937

(By MR. SPEAKER, MR. McMANUS, and MR. SEIBERT)

[Passed March 7, 1975; 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 meaning of terms in 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 United
- 3 States relating to income taxes, unless a different meaning
- 4 is clearly required. Any reference in this article to the laws
- 5 of the United States shall mean the provisions of the Internal
- 6 Revenue Code of 1954, as amended, and such other provisions
- 7 of the laws of the United States as relate to the determination
- 8 of income for federal income tax purposes. All amendments
- 9 made to the laws of the United States prior to the first day of
- 10 January, one thousand nine hundred seventy-five, shall be
- 11 given effect in determining the taxes imposed by this article for
- 12 the tax period beginning the first day of January, one thousand

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

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

James L. Davis
Chairman Senate Committee

Clarence L. Christian Jr.
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

J.C. McDonald
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

D. W. Brothman

President of the Senate

Lewis F. M. Mamas
Speaker House of Delegates

The within approved this the 20th
day of March, 1975.

Aura. Sharpe Jr.
Governor



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PRESNTED TO THE
GOVERNOR

Date 3/14/15

Time 4:30 p.m.