

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1977



ENROLLED

SENATE BILL NO. 578

(By Mr. Brotherton, Mr. President)



PASSED April 7 1977

In Effect from Passage



10: 3/10

ENROLLED

Senate Bill No. 578

(By MR. BROTHERTON, MR. PRESIDENT)

[Passed April 7, 1977; 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 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
2 meaning as when used in a comparable context in the
3 laws of the United States relating to income taxes, unless
4 a different meaning is clearly required. Any reference
5 in this article to the laws of the United States shall
6 mean the provisions of the Internal Revenue Code of
7 1954, as amended, and such other provisions of the laws
8 of the United States as relate to the determination of
9 income for federal income tax purposes. All amendments
10 made to the laws of the United States prior to the first
11 day of January, one thousand nine hundred seventy-
12 seven, shall be given effect in determining the taxes im-
13 posed by this article for the tax period beginning the
14 first day of January, one thousand nine hundred seventy-
15 seven, and thereafter, but no amendment to the laws of
16 the United States made on or after the first day of
17 January, one thousand nine hundred seventy-seven, shall
18 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 C. Christen Jr
Chairman House Committee

Originated in the Senate.

To take effect from passage.

J. C. Dillenburg Jr
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

W. B. Barks
President of the Senate

Donald L. Kopp
Speaker House of Delegates

The within is approved this the 24
day of April, 1977.

John J. Relyea
Governor

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OFFICE OF THE GOVERNOR

APPROVED AND SIGNED BY THE GOVERNOR

Date April 24, 1977

Time 1:30 p.m.

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OFFICE
SECY. OF STATE