

V

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1977



ENROLLED

SENATE BILL NO. 578

(By Mr. Brotherton, Mr. President)



PASSED April 7 1977

In Effect from Passage



110: 318

# 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. DeLoach Jr*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*W. B. Barkley*  
President of the Senate

*Donald L. Kopp*  
Speaker House of Delegates

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

*John D. Rhyne*  
Governor



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APR 12 2 11 PM '77  
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