

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1978



## ENROLLED

SENATE BILL NO. 150

(By Mr. Brotherton, Mr. President.)



PASSED March 3, 1978

In Effect from Passage  


# ENROLLED

## Senate Bill No. 150

(By MR. BROTHERTON, MR. PRESIDENT)

[Passed March 3, 1978; 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 mean-  
2 ing as when used in a comparable context in the laws of  
3 the United States relating to income taxes, unless a  
4 different meaning is clearly required. Any reference in  
5 this article to the laws of the United States shall mean  
6 the provisions of the Internal Revenue Code of 1954, as  
7 amended, and such other provisions of the laws of the  
8 United States as relate to the determination of income  
9 for federal income tax purposes. All amendments made  
10 to the laws of the United States prior to the first day of  
11 January, one thousand nine hundred seventy-eight, shall  
12 be given effect in determining the taxes imposed by this  
13 article for the tax period beginning the first day of Janu-  
14 ary, one thousand nine hundred seventy-eight, and there-  
15 after, but no amendment to the laws of the United States  
16 made on or after the first day of January, one thousand  
17 nine hundred seventy-eight, shall 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 M. Christian Jr.  
Chairman House Committee

Originated in the Senate.

To take effect from passage.

J. C. Dillon Jr.  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

W. B. Brantley  
President of the Senate

Donald L. Topp  
Speaker House of Delegates

The within is approved this the 13  
day of March, 1978.

John D. Ralphy II  
Governor



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OFFICE OF THE GOVERNOR

APPROVED AND SIGNED BY THE GOVERNOR

Date March 13, 1978

Time 2:15 p.m.

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OFFICE  
ECY. OF STATE