

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-20-79

Time 2:30 p.m.

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1979

— ● —

ENROLLED

HOUSE BILL No. 1047

(By Mr. Speaker, Mr. Lee)

— ● —

Passed March 6, 1979

In Effect From Passage



No. 1047

ENROLLED

H. B. 1047

(By MR. SPEAKER, MR. SEE)

[Passed March 6, 1979; 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.

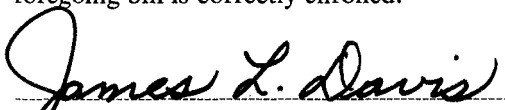
§11-21-9. Meaning of terms.

1 Any term used in this article shall have the same meaning
2 as when used in a comparable context in the laws of the
3 United States relating to income taxes, unless a different
4 meaning is clearly required. Any reference in this article to
5 the laws of the United States shall mean the provisions of
6 the Internal Revenue Code of 1954, as amended, and such
7 other provisions of the laws of the United States as relate
8 to the determination of income for federal income tax pur-
9 poses. All amendments made to the laws of the United States
10 prior to the first day of January, one thousand nine hundred
11 seventy-nine, shall be given effect in determining the taxes

12 imposed by this article for the tax period beginning the first
13 day of January, one thousand nine hundred seventy-nine
14 and thereafter, but no amendment to the laws of the United
15 States made on or after the first day of January, one thousand
16 nine hundred seventy-nine, shall be given effect.

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


Chairman Senate Committee

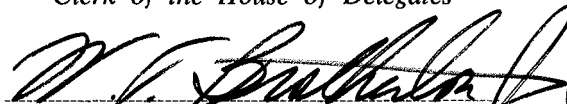

Chairman House Committee

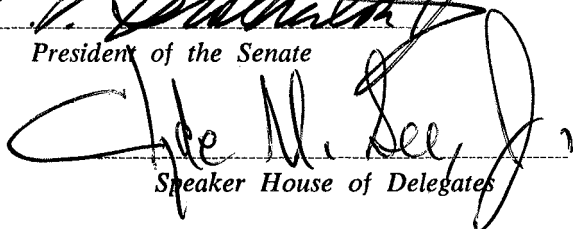
Originated in the House.

Takes effect from passage.


Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker House of Delegates

The within is approved this the 20
day of March, 1979.


Governor



