WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1979

ENROLLED

HOUSE BILL No. 1047

(By Mr. Speaker, Mr. Lee)

Passed March 6, 1979

In Effect From Passage
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.


1 Any term used in this article shall have the same meaning as when used in a comparable context in the laws of the United States relating to income taxes, unless a different meaning is clearly required. Any reference in this article to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1954, as amended, and such other provisions of the laws of the United States as relate to the determination of income for federal income tax purposes. All amendments made to the laws of the United States prior to the first day of January, one thousand nine hundred seventy-nine, shall be given effect in determining the taxes
imposed by this article for the tax period beginning the first day of January, one thousand nine hundred seventy-nine and thereafter, but no amendment to the laws of the United States made on or after the first day of January, one thousand nine hundred seventy-nine, 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 C. Cheeseman
Chairman House Committee

Originated in the House.

Takes effect from passage.

J. Dillion
Clerk of the Senate

W. Blankenship
Clerk of the House of Delegates

W. Randolph
President of the Senate

Mike J. Bevill
Speaker House of Delegates

The within is approved this the 20

day of March, 1979.

John W. Douglas
Governor