

Date 3-20-79

Time 2:30 p.m.

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1979



# ENROLLED

HOUSE BILL No. 1047

(By Mr. Speaker, Mr. See)



Passed March 6, 1979

In Effect From Passage



No. 1047

**ENROLLED**

# **H. B. 1047**

(By MR. SPEAKER, MR. SEE)

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[Passed March 6, 1979; in effect from passage.]

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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.

*James L. Davis*  
Chairman Senate Committee

*Lawrence C. Thurston*  
Chairman House Committee

Originated in the House.

Takes effect from passage.

*J. C. Dillon Jr*  
Clerk of the Senate

*W. Blankenship*  
Clerk of the House of Delegates

*W. T. Bullock*  
President of the Senate

*John M. Lee Jr*  
Speaker House of Delegates

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

*John D. Rupp*  
Governor

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