

APPROVED AND SIGNED BY THE GOVERNOR

Date 2-19-80

Time 10:00 A.M.

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1980

— ● —

# ENROLLED

HOUSE BILL No. 1140

(By Mr. Speaker, Mr. Lee)

— ● —

Passed February 12, 1980

In Effect From Passage



ENROLLED

# H. B. 1140

(By MR. SPEAKER, MR. SEE)

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[Passed February 12, 1980; 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  
5 to the laws of the United States shall mean the provisions  
6 of the Internal Revenue Code of 1954, as amended, and  
7 such other provisions of the laws of the United States as  
8 relate to the determination of income for federal income tax  
9 purposes. All amendments made to the laws of the United  
10 States prior to the first day of January, one thousand nine  
11 hundred eighty, shall be given effect in determining the

12 taxes imposed by this article for the tax period beginning  
13 the first day of January, one thousand nine hundred eighty,  
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 eighty, 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

*Coreen C. Christman*  
Chairman House Committee

Originated in the House.

Takes effect from passage.

*Judd C. Hulbo*  
Clerk of the Senate

~~*V. A. Blankenship*  
Clerk of the House of Delegates~~

~~*H. B. [Signature]*  
President of the Senate~~

*Clayton M. [Signature]*  
Speaker House of Delegates

The within is approved this the 19  
day of Feb, 1980.

*John I. Ramsey*  
Governor

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