

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-12-81

Time 3:30 p.m.

No: 168

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1981

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## ENROLLED

SENATE BILL NO. 168

(By Mr. Williams)

—•—

PASSED March 2, 1981

In Effect from Passage



**ENROLLED**  
**Senate Bill No. 168**  
(By MR. WILLIAMS)

[Passed March 2, 1981; 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 the meaning of terms used in the West Virginia personal income act. *tax (sic)*

*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 the  
6 Internal Revenue Code of 1954, as amended, and such other  
7 provisions of the laws of the United States as relate to the  
8 determination of income for federal income tax purposes. All  
9 amendments made to the laws of the United States prior to  
10 the first day of January, one thousand nine hundred  
11 eighty-one, 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 eighty, and  
14 thereafter, but no amendment to the laws of the United States  
15 made on or after the first day of January, one thousand nine  
16 hundred eighty-one, shall be given effect.

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

*[Signature]*  
Chairman Senate Committee

*[Signature]*  
Chairman House Committee

Originated in the Senate.

To take effect from passage.

*[Signature]*

Clerk of the Senate

*[Signature]*

Clerk of the House of Delegates

*[Signature]*

President of the Senate

*[Signature]*

Speaker House of Delegates

The within is approved this the 12  
day of March, 1981.

*[Signature]*  
Governor



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