

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-12-83

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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1983



ENROLLED

SENATE BILL NO. 227

(By Mr. McGraw, Pro President)



PASSED March 1, 1983

In Effect from Passage



No: 227

**ENROLLED**

**Senate Bill No. 227**

(By MR. MCGRAW, MR. PRESIDENT)

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[Passed March 1, 1983; 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  
2 meaning as when used in a comparable context in the  
3 laws of the United States relating to income taxes, unless  
4 a different meaning is clearly required. Any reference in  
5 this article to the laws of the United States shall mean  
6 the provisions of the Internal Revenue Code of 1954, as  
7 amended, and such other provisions of the laws of the  
8 United States as relate to the determination of income  
9 for federal income tax purposes. All amendments made to  
10 the laws of the United States prior to the first day of  
11 January, one thousand nine hundred eighty-three, shall  
12 be given effect in determining the taxes imposed by this  
13 article for the tax period beginning the first day of Janu-  
14 ary, one thousand nine hundred eighty-two, and there-

15 after, but no amendment to the laws of the United States  
16 made on or after the first day of January, one thousand  
17 nine hundred eighty-three, 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

*Donald Quella*  
Chairman House Committee

Originated in the Senate.

To take effect from passage.

*Todd P. Vicks*  
Clerk of the Senate

*Donald L. Hopp*  
Clerk of the House of Delegates

*Walter F. McLean*  
President of the Senate

*W. M. Lee, Jr.*  
Speaker House of Delegates

The within *is approved* this the *12* day of *March*, 1983.

*John P. Dwyer*  
Governor

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SECY. OF STATE