

No. 1448

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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1984

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ENROLLED

HOUSE BILL No. 1448

(By ~~MR.~~ *Del. Hagedorn*)

— ● —

Passed *March 10,* 1984

In Effect *Ninety Days From* Passage



ENROLLED

H. B. 1448

(By DELEGATE HAGEDORN)

[Passed March 10, 1984; in effect ninety days from passage.]

AN ACT to amend and reenact section seventy-one, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the withholding of personal income tax; exemptions; withholding of tax due on certain annuity benefits.

Be it enacted by the Legislature of West Virginia:

That section seventy-one, 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.

PART V. WITHHOLDING OF TAX.

§11-21-71. Requirement of withholding tax from wages.

1 (a) *General.*—Every employer maintaining an office or
2 transacting business within this state and making payment of
3 any wage taxable under this article to a resident or nonresi-
4 dent individual shall deduct and withhold from such wages
5 for each payroll period a tax computed in such manner as
6 to result, so far as practicable, in withholding from the
7 employee's wages during each calendar year an amount sub-
8 stantially equivalent to the tax reasonably estimated to be
9 due under this article resulting from the inclusion in the
10 employee's West Virginia adjusted gross income of his wages
11 received during such calendar year. The method of deter-
12 mining the amount to be withheld shall be prescribed by the

13 tax commissioner, with due regard to the West Virginia with-
14 holding exemption of the employee. This section shall not
15 apply to payments by the United States for service in the
16 armed forces of the United States.

17 (b) *Withholding exemptions.*—For purposes of this sec-
18 tion:

19 (1) An employee shall be entitled to the same number of
20 West Virginia withholding exemptions as the number of with-
21 holding exemptions to which he is entitled for federal income
22 tax withholding purposes. An employer may rely upon the
23 number of federal withholding exemptions claimed by the
24 employee, except where the employee claims a higher number
25 of West Virginia withholding exemptions.

26 (2) With respect to any taxable year prior to the first
27 day of January, one thousand nine hundred eighty-three, the
28 amount of each West Virginia exemption shall be six hundred
29 dollars whether the individual is a resident or nonresident.
30 With respect to any taxable year beginning on or after the
31 first day of January, one thousand nine hundred eighty-three,
32 and prior to the first day of January, one thousand nine
33 hundred eighty-four, said exemption shall be seven hundred
34 dollars and with respect to any taxable year beginning on or
35 after the first day of January, one thousand nine hundred
36 eighty-four, said exemption shall be eight hundred dollars.

37 (c) *Exception for certain nonresidents.*—If the income tax
38 law of another state of the United States or of the District
39 of Columbia results in its residents being allowed a credit
40 under section forty sufficient to offset all taxes required by
41 this article to be withheld from the wages of an employee,
42 the tax commissioner may by regulation relieve the employers
43 of such employees from the withholding requirements of this
44 article with respect to such employees.

45 (d) *Federal annuities and benefits.*—The commissioner is
46 hereby authorized to enter into any agreement or agree-
47 ments with the federal office of personnel management
48 or any other agency of the United States that are
49 necessary to effectuate the withholding of tax due under the

50 provisions of this article upon taxable income received by
51 residents of this state under any annuity or benefit program
52 of the United States.

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

James P. Lewis

Chairman Senate Committee

Donald Anello

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

John C. Nullo

Clerk of the Senate

Donald L. Kopp

Clerk of the House of Delegates

Walter P. Moran

President of the Senate

W. M. Lee, Jr.

Speaker House of Delegates

The within is approved this the 30
day of March, 1984.

John D. Rhyne

Governor

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