WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1984

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ENROLLED

HOUSE BILL No. 1448

(By Rep. Hagedorn)

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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 transacting business within this state and making payment of any wage taxable under this article to a resident or nonresident individual shall deduct and withhold from such wages for each payroll period a tax computed in such manner as to result, so far as practicable, in withholding from the employee's wages during each calendar year an amount substantially equivalent to the tax reasonably estimated to be due under this article resulting from the inclusion in the employee's West Virginia adjusted gross income of his wages received during such calendar year. The method of determining the amount to be withheld shall be prescribed by the
tax commissioner, with due regard to the West Virginia withholding exemption of the employee. This section shall not apply to payments by the United States for service in the armed forces of the United States.

(b) Withholding exemptions.—For purposes of this section:

(1) An employee shall be entitled to the same number of West Virginia withholding exemptions as the number of withholding exemptions to which he is entitled for federal income tax withholding purposes. An employer may rely upon the number of federal withholding exemptions claimed by the employee, except where the employee claims a higher number of West Virginia withholding exemptions.

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

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

(d) Federal annuities and benefits.—The commissioner is hereby authorized to enter into any agreement or agreements with the federal office of personnel management or any other agency of the United States that are necessary to effectuate the withholding of tax due under the
provisions of this article upon taxable income received by residents of this state under any annuity or benefit program of the United States.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Donald C. Zerella  
Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

S. J. Willis  
Clerk of the Senate

Donald L. Kepp  
Clerk of the House of Delegates

Wanda M. McGaha  
President of the Senate

J. M. DeWitt  
Speaker House of Delegates

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

John D. Bulkeley  
Governor