WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1985

ENROLLED

SENATE BILL NO. 621
(Originating in the Committee on Finance)

PASSED March 30, 1985
In Effect from Passage
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Senate Bill No. 621
(Originating in the Committee on Finance)

[Passed March 30, 1985; 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 meaning of terms used in the West Virginia personal income tax act; and making such updating retroactive to taxable years beginning after the thirty-first day of December, one thousand nine hundred eighty-three.

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.


1 Any term used in this article shall have the same meaning as when used in a comparable context in the laws of the United States relating to income taxes, unless a different meaning is clearly required. Any reference in this article to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1954, as amended, and such other provisions of the laws of the United States as relate to the determination of income for federal income tax purposes. All amendments made to the laws of the United States prior to the first day of January, one thousand nine hundred eighty-five shall be given effect in determining the taxes imposed by this
article for the tax period beginning the first day of January, one thousand nine hundred eighty-four and thereafter, but no amendment to the laws of the United States made on or after the first day of January, one thousand nine hundred eighty-five shall be given effect.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee
Floyd Fuller
Chairman House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 5th day of April, 1985.

Governor

[Signature]