

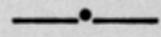
No. 621

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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

**WEST VIRGINIA LEGISLATURE**  
**REGULAR SESSION, 1985**



**ENROLLED**

SENATE BILL NO. 621

*(Originating in the  
[redacted] Committee on Finance.)*



PASSED March 30, 1985

In Effect from Passage



# ENROLLED

## Senate Bill No. 621

(Originating in the Committee on Finance)

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[Passed March 30, 1985; 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; 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.**

#### **§11-21-9. Meaning of terms.**

1 Any term used in this article shall have the same mean-  
2 ing as when used in a comparable context in the laws of  
3 the United States relating to income taxes, unless a dif-  
4 ferent meaning is clearly required. Any reference in this  
5 article to the laws of the United States shall mean the  
6 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 for  
9 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-five shall be  
12 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-four 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-five shall be given effect.

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

*Bruce A. DeLoe*  
Chairman Senate Committee

*Floyd Fuller*  
Chairman House Committee

Originated in the Senate.

In effect from passage.

*Todd C. Hill*  
Clerk of the Senate

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

*Sam Tomlinson*  
President of the Senate

*Joseph M. Wright*  
Speaker House of Delegates

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

*Arch A. Ponder Jr.*  
Governor

PRESENTED TO THE

GOVERNOR

Date 4/3/85

Time 2:58 p.m.