

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

~~_____~~ (Committee on Finance.)

—•—

PASSED March 30, 1985

In Effect from Passage



ENROLLED

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.

§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. DeLoach
Chairman Senate Committee

Floyd Fuller
Chairman House Committee

Originated in the Senate.

In effect from passage.

Isaac C. Wick
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. Moore Jr.
Governor

PRESENTED TO THE

GOVERNOR

Date

4/3/85

Time

2:58 p.m.