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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1989

— ● —

# ENROLLED

HOUSE BILL No. 2709

(By Mr. Speake, Mr. Chambers, and Del R. Back  
[By Request of the Executive])

— ● —

Passed April 4, 1989

In Effect From Passage

**ENROLLED**  
**H. B. 2709**

(By MR. SPEAKER, MR. CHAMBERS, AND DELEGATE R. BURK)  
[By Request of the Executive]

[Passed April 4, 1989; in effect from passage.]

AN ACT to amend and reenact section three, article twenty-four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the corporation net income tax and updating the meaning of certain terms.

*Be it enacted by the Legislature of West Virginia:*

That section three, article twenty-four, 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 24. CORPORATION NET INCOME TAX.**

**§11-24-3. Meaning of terms; general rule.**

1       (a) Any term used in this article shall have the same  
2 meaning as when used in a comparable context in the  
3 laws of the United States relating to federal income  
4 taxes, unless a different meaning is clearly required by  
5 the context or by definition in this article. Any reference  
6 in this article to the laws of the United States shall mean  
7 the provisions of the Internal Revenue Code of 1986, as  
8 amended, and such other provisions of the laws of the  
9 United States as relate to the determination of income  
10 for federal income tax purposes. All amendments made  
11 to the laws of the United States prior to the first day  
12 of January, one thousand nine hundred eighty-nine,  
13 shall be given effect in determining the taxes imposed

14 by this article for any taxable year beginning the first  
15 day of January, one thousand nine hundred eighty-eight,  
16 and thereafter, but no amendment to the laws of the  
17 United States effective on or after the first day of  
18 January, one thousand nine hundred eighty-nine, shall  
19 be given any effect.

20 (b) The term "Internal Revenue Code of 1986" means  
21 the Internal Revenue Code of the United States enacted  
22 by the "Federal Tax Reform Act of 1986" and includes  
23 the provisions of law formerly known as the Internal  
24 Revenue Code of 1954, as amended, and in effect when  
25 the "Federal Tax Reform Act of 1986" was enacted, that  
26 were not amended or repealed by the "Federal Tax  
27 Reform Act of 1986." Except when inappropriate, any  
28 references in any law, executive order, or other  
29 document:

30 (1) To the Internal Revenue Code of 1954 shall include  
31 reference to the Internal Revenue Code of 1986, and

32 (2) To the Internal Revenue Code of 1986 shall include  
33 a reference to the provisions of law formerly known as  
34 the Internal Revenue Code of 1954.

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

*Frederick L Parker*  
Chairman Senate Committee

*Bernard V. Kelly*  
Chairman House Committee

Originating in the House.

Takes effect from passage.

*Judd C. Miller*  
Clerk of the Senate

*Donald J. Kopp*  
Clerk of the House of Delegates

*John S. Tucker*  
President of the Senate

*Robert C. O'Neil*  
Speaker of the House of Delegates

The within *is approved* this the *24<sup>th</sup>*  
day of *April*, 1989

*Gaston Caperton*  
Governor

PRESENTED TO THE  
GOVERNOR

Date 4/11/89

Time 11:47