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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1991

ENROLLED

SENATE BILL NO. 310

(By Senators *Burdette, Mr. President, and
Boley, By Request of the Executive*)

PASSED February 18, 1991
In Effect from Passage

ENROLLED

Senate Bill No. 310

(BY SENATORS BURDETTE, MR. PRESIDENT, AND BOLEY,
BY REQUEST OF THE EXECUTIVE)

[Passed February 18, 1991; 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 the meaning of certain terms used in the West Virginia personal income tax act by bringing them into conformity with their meanings for federal income tax purposes for taxable years beginning after the thirty-first day of December, one thousand nine hundred eighty-nine; preserving the prior law; and specifying effective date.

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 (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 income taxes,
- 4 unless a different meaning is clearly required. Any

5 reference in this article to the laws of the United
6 States shall mean the provisions of the Internal
7 Revenue Code of 1986, as amended, and such other
8 provisions of the laws of the United States as relate to
9 the determination of income for federal income tax
10 purposes. All amendments made to the laws of the
11 United States prior to the first day of January, one
12 thousand nine hundred ninety-one, shall be given
13 effect in determining the taxes imposed by this article
14 for any taxable year beginning the first day of Janu-
15 ary, one thousand nine hundred ninety, or thereafter,
16 but no amendment to the laws of the United States
17 made on or after the first day of January, one thou-
18 sand nine hundred ninety-one, shall be given effect.

19 (b) *Effective date.* — The amendments to this section
20 enacted in the year one thousand nine hundred
21 ninety-one shall be retroactive and shall apply to
22 taxable years beginning on or after the first day of
23 January, one thousand nine hundred ninety, to the
24 extent allowable under federal income tax law. With
25 respect to taxable years that begin prior to the first
26 day of January, one thousand nine hundred ninety,
27 prior law shall be fully preserved.

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

Lomer Heck
.....
Chairman Senate Committee

Ernest C Moore
.....
Chairman House Committee

Originated in the Senate.

In effect from passage.

Harold Estlin
.....
Clerk of the Senate

Danall F. Kopp
.....
Clerk of the House of Delegates

Will Bennett
.....
President of the Senate

B. B. C. C. C.
.....
Speaker House of Delegates

The within *is approved* this the *15th*.....
day of *May*....., 1991.

Gaston Caperton
.....
Governor

PRESENTED TO THE
GOVERNOR

Date 2/05/91

Time 2:50 PM