WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 1992

ENROLLED

HOUSE BILL No. 4052

(By Delegate Mr. Speaker, Mr. Chambers, Lt. Col. Wirt)
[By Request of the Executive]

Passed ................................................. Feb. 21, 1992

In Effect .............................................. Passage

[Signature]
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 ninety; preserving 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.


(a) 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 1986, 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 amend-
ments made to the laws of the United States prior to
the first day of January, one thousand nine hundred
ninety-two, shall be given effect in determining the
taxes imposed by this article for any taxable year
beginning the first day of January, one thousand nine
hundred ninety-one, or thereafter, but no amendment to
the laws of the United States made on or after the first
day of January, one thousand nine hundred ninety-two,
shall be given effect.

(b) Effective date. — (1) The amendments to this
section enacted in the year one thousand nine hundred
ninety-one shall be retroactive and shall apply to taxable
years beginning on or after the first day of January, one
thousand nine hundred ninety, to the extent allowable
under federal income tax law. With respect to taxable
years that begin prior to the first day of January, one
thousand nine hundred ninety, prior law shall be fully
preserved.

(2) The amendments to this section enacted in the year
one thousand nine hundred ninety-two shall be retroac-
tive and shall apply to taxable years beginning on or
after the first day of January, one thousand nine
hundred ninety-one, to the extent allowable under
federal income tax law. With respect to taxable years
that begin prior to the first day of January, one
thousand nine hundred ninety-one, prior law shall be
fully preserved.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Homer Heck
Chairman Senate Committee

Ernest C. Moore
Chairman House Committee

Originating in the House.

Takes effect from passage.

Ravell G. Holcomb
Clerk of the Senate

Donald L. Koep
Clerk of the House of Delegates

Matt Barnes
President of the Senate

Lawrence E. Miller
Speaker of the House of Delegates

The within is approved this the 1st day of October, 1992.

Kristen Caperton
Governor
TED TO THE
VERNOR
Date 01/30/92
Time 9:27 AM