

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 1992



ENROLLED

HOUSE BILL No. 4052

(By Delegate Mr. Speaker, Mr. Chambers, + Del. Bunk)
[By Request of the Executive]



Passed Feb. 21, 1992

In Effect From Passage

ENROLLED
H. B. 4052

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

[Passed February 21, 1992; 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 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.

§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 States
6 shall mean the provisions of the Internal Revenue Code
7 of 1986, as amended, and such other provisions of the
8 laws of the United States as relate to the determination

9 of income for federal income tax purposes. All amend-
10 ments made to the laws of the United States prior to
11 the first day of January, one thousand nine hundred
12 ninety-two, shall be given effect in determining the
13 taxes imposed by this article for any taxable year
14 beginning the first day of January, one thousand nine
15 hundred ninety-one, or thereafter, but no amendment to
16 the laws of the United States made on or after the first
17 day of January, one thousand nine hundred ninety-two,
18 shall be given effect.

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

28 (2) The amendments to this section enacted in the year
29 one thousand nine hundred ninety-two shall be retroac-
30 tive and shall apply to taxable years beginning on or
31 after the first day of January, one thousand nine
32 hundred ninety-one, to the extent allowable under
33 federal income tax law. With respect to taxable years
34 that begin prior to the first day of January, one
35 thousand nine hundred ninety-one, prior law shall be
36 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.

Paul E. Adams

Clerk of the Senate

Donald D Kopp

Clerk of the House of Delegates

Kell Curran

President of the Senate

Boyd R. Cline

Speaker of the House of Delegates

The within is approved this the *3rd*
day of *March*, 1992.

Yastin Caperton

Governor

P: TED TO THE
VERNOR

Date 01/28/92

Time 2:27 PM