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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1993



ENROLLED

SENATE BILL NO. 70
(Originating in the Committee
on Finance)



PASSED March 10, 1993
In Effect from Passage

E N R O L L E D

Senate Bill No. 70

(Originating in the Committee on Finance.)

[Passed March 10, 1993; 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-one; 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
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-three, 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-two, or there-
16 after, but no amendment to the laws of the United
17 States made on or after the first day of January, one
18 thousand nine hundred ninety-three, shall be given
19 effect.

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

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

[Signature]
.....
Chairman Senate Committee

[Signature]
.....
Chairman House Committee

Originated in the Senate.

In effect from passage.

[Signature]
.....
Clerk of the Senate

[Signature]
.....
Clerk of the House of Delegates

[Signature]
.....
President of the Senate

[Signature]
.....
Speaker House of Delegates

The within is approved..... this the *23rd*
day of *March*....., 1993.

[Signature]
.....
Governor

PRESENTED TO THE

GOVERNOR

Date 2/17/93

Time 3:30 pm