WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1994

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ENROLLED

HOUSE BILL No. 4175

(By Delegates ... Kristy Browning ...)

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Passed ........................................... 1994

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

H. B. 4175

(By Delegates Kiss and Browning)

[Passed February 14, 1994; 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-two; 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.


1. (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-four, 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-three, 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-
four, shall be given effect.

(b) Effective date. — The amendments to this section
enacted in the year one thousand nine hundred ninety-
four shall be retroactive and shall apply to taxable years
beginning on or after the first day of January, one
thousand nine hundred ninety-three, 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-three, the
law in effect for each of those years shall be fully
preserved as to each such year.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bills are correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Ernest C. Moore

Originating in the House.

Takes effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the 3rd day of May, 1994.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/24/94
Time 3:33 PM