

HB # 4175

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OFFICE OF WEST VIRGINIA
SECRETARIAT OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1994



ENROLLED

HOUSE BILL No. 4175

(By Delegate Kiss + Browning)



Passed Feb. 14, 1994

In Effect From 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.

§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-four, 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-three, or thereafter, but no amendment
16 to the laws of the United States made on or after the
17 first day of January, one thousand nine hundred ninety-
18 four, shall be given effect.

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

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

[Handwritten signature]
Chairman Senate Committee

Ernest C Moore
Chairman House Committee

Originating in the House.

Takes effect from passage.

David E. Adams
Clerk of the Senate

Donald L. Kipp
Clerk of the House of Delegates

Neil R. McMillen
President of the Senate

Paul Robeson
Speaker of the House of Delegates

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

Winston Caperton
Governor

PRESENTED TO THE

GOVERNOR

Date 2/24/94

Time 3:33 pm