WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1995

ENROLLED

SENATE BILL NO. 172

(By Senator Whitlow, et al)

PASSED February 6, 1995
In Effect from Passage
ENROLLED
Senate Bill No. 172

(BY SENATORS WHITLOW, HELMICK, WALKER, PLYMALE, BLATNIK,
SHARPE, BOLEY, DUGAN, KIMBLE AND MINEAR)

[Passed February 6, 1995; 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-three; 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 amendments made
to the laws of the United States prior to the first day of
January, one thousand nine hundred ninety-five, 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-four, 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-five, shall be given any
effect.

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

Chairman Senate Committee
Enr. S. B. No. 172

Chairman House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 15th day of February, 1935.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/10/95
Time 9:30 am