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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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.

§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, unless
4 a different meaning is clearly required. Any reference in
5 this article to the laws of the United States shall mean
6 the provisions of the Internal Revenue Code of 1986, as
7 amended, and such other provisions of the laws of the
8 United States as relate to the determination of income
9 for federal income tax purposes. All amendments made
10 to the laws of the United States prior to the first day of
11 January, one thousand nine hundred ninety-five, shall be
12 given effect in determining the taxes imposed by this
13 article for any taxable year beginning the first day of
14 January, one thousand nine hundred ninety-four, or
15 thereafter, but no amendment to the laws of the United
16 States made on or after the first day of January, one
17 thousand nine hundred ninety-five, shall be given any
18 effect.

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

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

Randy Schoonover
.....
Chairman Senate Committee

Ernest C. Moore
.....
Chairman House Committee

Originated in the Senate.

In effect from passage.

Russell H. Bus
.....
Clerk of the Senate

Donald J. Kopp
.....
Clerk of the House of Delegates

Carl Ray Tomblin
.....
President of the Senate

Carl Albert
.....
Speaker House of Delegates

The within *is approved* this the *15th*
day of *February* 1995.

Gaston Caperton
.....
Governor

PRESENTED TO THE

GOVERNOR

Date 2/10/95

Time 9:30 am