WEST VIRGINIA LEGISLATURE
SIXTH EXTRAORDINARY SESSION, 2001

ENROLLED

House Bill No. 605
(By Mr. Speaker, Mr. Kiss, and Delegate Trump)
[By Request of the Executive]

Passed November 13, 2001
In Effect from Passage
AN ACT to amend article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section twelve-e, relating to exempting from West Virginia personal income tax active duty military pay received for period of time a member of national guard or armed forces reserves is called to active duty pursuant to Executive Order of President of the United States for duty in “operation enduring freedom” or domestic security duty; and providing for such exemption to be retroactive.

Be it enacted by the Legislature of West Virginia:

That article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section twelve-e, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.
§11-21-12e. Additional modification reducing federal adjusted gross income.

For taxable years beginning after the thirty-first day of December, two thousand, in addition to amounts authorized to be subtracted from federal adjusted gross income pursuant to subsection (c), section twelve of this article, active duty military pay received for the period of time an individual is on active duty as a member of the national guard or armed forces reserves called to active duty pursuant to an Executive Order of the President of the United States for duty in "operation enduring freedom" or for domestic security duty is an authorized modification reducing federal adjusted gross income, but only to the extent the active duty military pay is included in federal adjusted gross income for the taxable year in which it is received.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In 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 21st day of November, 2001.

Governor
PRESENTED TO THE
GOVERNOR

Date: 11-16-01

Time: 11:40 a.m.