

FILED

2001 NOV 21 P 3: 17

OFFICE WEST VIRGINIA
SECRETARY OF STATE

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

FILED

2001 NOV 21 P 3: 17

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H. B. 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:

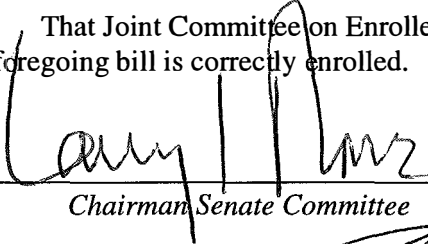
That article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section twelve-e, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12e. Additional modification reducing federal adjusted gross income.

1 For taxable years beginning after the thirty-first day of
2 December, two thousand, in addition to amounts authorized to
3 be subtracted from federal adjusted gross income pursuant to
4 subsection (c), section twelve of this article, active duty military
5 pay received for the period of time an individual is on active
6 duty as a member of the national guard or armed forces reserves
7 called to active duty pursuant to an Executive Order of the
8 President of the United States for duty in “operation enduring
9 freedom” or for domestic security duty is an authorized
10 modification reducing federal adjusted gross income, but only
11 to the extent the active duty military pay is included in federal
12 adjusted gross income for the taxable year in which it is
13 received.

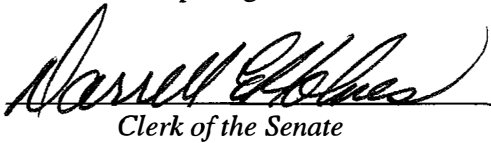
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

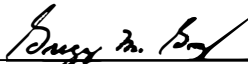

Chairman Senate Committee

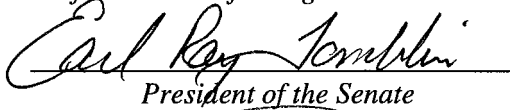

Chairman House Committee

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, 2007


Governor

PRESENTED TO THE

GOVERNOR

Date 11-16-01

Time 11:40p.