

HB 4016

FILED

2008 JUL 15 PM 3: 32

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2008



# SECOND ENROLLMENT

## House Bill No. 4016

(By Mr. Speaker, Mr. Thompson, and Delegate Armstead)  
[By Request of the Executive]



Passed March 16, 2008

In Effect from Passage

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ENROLLMENT OFFICE WEST VIRGINIA  
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## H. B. 4016

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(BY MR. SPEAKER, MR. THOMPSON, AND DELEGATE ARMSTEAD)  
[BY REQUEST OF THE EXECUTIVE]

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[Amended and again passed March 16, 2008, as a result of the  
objections of the Governor; in effect from passage.]

AN ACT to amend and reenact §11-21-9 of the Code of West Virginia, 1931, as amended, relating to updating meaning of federal adjusted gross income and certain other terms used in West Virginia Personal Income Tax Act; and specifying effective dates.

*Be it enacted by the Legislature of West Virginia:*

That §11-21-9 of the Code of West Virginia, 1931, 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 has the same meaning as
- 2 when used in a comparable context in the laws of the United

3 States relating to income taxes, unless a different meaning is  
4 clearly required. Any reference in this article to the laws of  
5 the United States means the provisions of the Internal  
6 Revenue Code of 1986, as amended, and any other provisions  
7 of the laws of the United States that relate to the  
8 determination of income for federal income tax purposes. All  
9 amendments made to the laws of the United States after the  
10 thirty-first day of December, two thousand six, but prior to  
11 the fourteenth day of February, two thousand eight, shall be  
12 given effect in determining the taxes imposed by this article  
13 to the same extent those changes are allowed for federal  
14 income tax purposes, whether the changes are retroactive or  
15 prospective, but no amendment to the laws of the United  
16 States made on or after the fourteenth day of February, two  
17 thousand eight, shall be given any effect.

18 (b) *Medical savings accounts.* -- The term "taxable trust"  
19 does not include a medical savings account established  
20 pursuant to section twenty, article fifteen, chapter thirty-three  
21 of this code or section fifteen, article sixteen of said chapter.  
22 Employer contributions to a medical savings account  
23 established pursuant to said sections are not "wages" for  
24 purposes of withholding under section seventy-one of this  
25 article.

26 (c) *Surtax.* -- The term "surtax" means the twenty percent  
27 additional tax imposed on taxable withdrawals from a  
28 medical savings account under section twenty, article fifteen,  
29 chapter thirty-three of this code and the twenty percent  
30 additional tax imposed on taxable withdrawals from a  
31 medical savings account under section fifteen, article sixteen  
32 of said chapter which are collected by the Tax Commissioner  
33 as tax collected under this article.

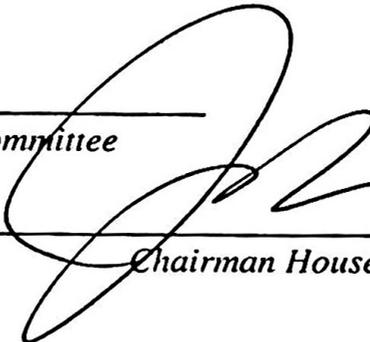
34 (d) *Effective date.* -- The amendments to this section  
35 enacted in the year two thousand eight are retroactive to the

36 extent allowable under federal income tax law. With respect  
37 to taxable years that began prior to the first day of January,  
38 two thousand nine, the law in effect for each of those years  
39 shall be fully preserved as to that year, except as provided in  
40 this section.

41 (e) For purposes of the refundable credit allowed to a low  
42 income senior citizen for property tax paid on his or her  
43 homestead in this state, the term "laws of the United States"  
44 as used in subsection (a) of this section means and includes  
45 the term "low income" as defined in subsection (b), section  
46 twenty-one of this article and as reflected in the poverty  
47 guidelines updated periodically in the federal register by the  
48 U.S. Department of Health and Human Services under the  
49 authority of 42 U.S.C. §9902(2).

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

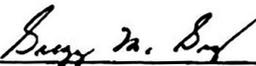
  
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Chairman Senate Committee

  
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Chairman House Committee

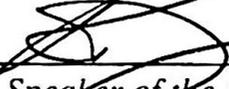
Originating in the House.

In effect from passage.

  
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Clerk of the Senate

  
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Clerk of the House of Delegates

  
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President of the Senate

  
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Speaker of the House of Delegates

The within is approved this the 31<sup>st</sup>  
day of March, 2008.

  
\_\_\_\_\_  
Governor

PRESENTED TO THE  
GOVERNOR

MAR 26 2008

Time 3:05 pm