

HB 4016

FILED

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OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 2008



ENROLLED

House Bill No. 4016

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



Passed March 8, 2008

In Effect from Passage

H. B. 4016

FILED

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CLERK OF SENATE
SECRETARY OF STATE

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

[Passed March 8, 2008; 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 first day of January, two thousand eight, shall be given
12 effect in determining the taxes imposed by this article to the
13 same extent those changes are allowed for federal income tax
14 purposes, whether the changes are retroactive or prospective,
15 but no amendment to the laws of the United States made on
16 or after the fourteenth day of February, two thousand eight,
17 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 fourteenth day of
38 February, two thousand eight, the law in effect for each of
39 those years shall be fully preserved as to that year, except as
40 provided in 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.

Candy White
Chairman Senate Committee

[Signature]
Chairman House Committee

Originating in the House.

In effect from passage.

Russell E. Bell
Clerk of the Senate

Dwight M. Bell
Clerk of the House of Delegates

Carl Ray Tomblin
President of the Senate

[Signature]
Speaker of the House of Delegates

The within *is disapproved* this the *14th*
day of *May*, 2008.

[Signature]
Governor

PRESENTED TO THE
GOVERNOR

MAR 13 2008

Time 2:40 pm