WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2009

ENROLLED

COMMITTEE SUBSTITUTE FOR
House Bill No. 2401

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

Passed April 11, 2009

In Effect Ninety Days from Passage
AN ACT to amend and reenact §11-21-3 of the Code of West Virginia, 1931, as amended, relating to the expiration of the alternative minimum tax; and providing for the expiration of the alternative minimum tax for tax years beginning on and after January 1, 2010.

Be it enacted by the Legislature of West Virginia:

That §11-21-3 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-3. Imposition of tax; persons subject to tax.
(a) **Imposition of tax.**

(1) **Primary tax.** -- A tax determined in accordance with the rates hereinafter set forth in this article is hereby imposed for each taxable year on the West Virginia taxable income of every individual, estate and trust.

(2) **Minimum tax.** -- In addition to the primary tax imposed by this section, there is imposed a minimum tax, which shall be the excess, if any, by which an amount equal to twenty-five percent of any federal minimum tax or alternative minimum tax for the taxable year exceeds the primary tax imposed by this section for the taxable year.

(3) **Effective date.** -- The minimum tax herein imposed and made effective on and after April 1, 1983, shall expire, be nullified and of no further force or effect whatsoever for tax years beginning on and after January 1, 2010.

(b) **Partners and partnerships.** -- A partnership as such shall not be subject to tax under this article. Persons carrying on business as partners shall be liable for tax under this article only in their separate or individual capacities.

(c) **Associations taxable as corporations.** -- An association, trust or other unincorporated organization which is taxable as a corporation for federal income tax purposes, shall not be subject to tax under this article.

(d) **Exempt trusts and organizations.** -- A trust or other unincorporated organization which by reason of its purposes or activities is exempt from federal income tax shall be exempt from tax under this article (regardless of whether subject to federal income tax on unrelated business taxable income).
(e) Cross references. -- For definitions of West Virginia taxable income of:

1. Resident individual, see section eleven.
2. Resident estate or trust, see section eighteen.
3. Nonresident individual, see section thirty.
4. Nonresident estate or trust, see section thirty-eight.
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 ninety days 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 4th day of May, 2009.

Governor
PRESENTED TO THE GOVERNOR

APR 30 2009

Time 3:20