

SB 329

FILED

2009 APR -1 PM 3: 33

OFFICE OF THE CLERK OF THE SENATE
WEST VIRGINIA STATE

WEST VIRGINIA LEGISLATURE

SEVENTY-NINTH LEGISLATURE

REGULAR SESSION, 2009

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ENROLLED

Senate Bill No. 329

(BY SENATORS TOMBLIN (MR. PRESIDENT) AND CARUTH,
BY REQUEST OF THE EXECUTIVE)

[Passed March 23, 2009; in effect from passage.]

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SECRETARY OF STATE

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Senate Bill No. 329

(BY SENATORS TOMBLIN (MR. PRESIDENT) AND CARUTH,
BY REQUEST OF THE EXECUTIVE)

[Passed March 23, 2009; 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 the meaning of “federal adjusted gross income” and certain other terms in the West Virginia Personal Income Tax Act in order for the definitions to conform with the Internal Revenue Code’s definitions.

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
- 3 United States relating to income taxes, unless a different
- 4 meaning is clearly required. Any reference in this article

5 to the laws of the United States means the provisions of
6 the Internal Revenue Code of 1986, as amended, and any
7 other provisions of the laws of the United States that
8 relate to the determination of income for federal income
9 tax purposes. All amendments made to the laws of the
10 United States after December 31, 2007, but prior to
11 February 18, 2009, shall be given effect in determining the
12 taxes imposed by this article to the same extent those
13 changes are allowed for federal income tax purposes,
14 whether the changes are retroactive or prospective, but no
15 amendment to the laws of the United States made on or
16 after February 18, 2009, shall be given any effect.

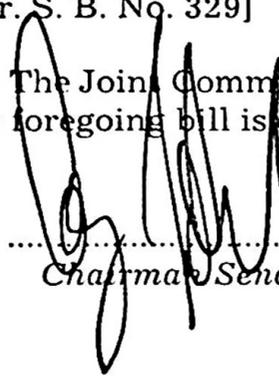
17 (b) *Medical savings accounts.* – The term “taxable trust”
18 does not include a medical savings account established
19 pursuant to section twenty, article fifteen, chapter thirty-
20 three of this code or section fifteen, article sixteen of said
21 chapter. Employer contributions to a medical savings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

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

34 (d) *Effective date.* – The amendments to this section
35 enacted in the year 2009 are retroactive to the extent
36 allowable under federal income tax law. With respect to
37 taxable years that began prior to January 1, 2010, the law
38 in effect for each of those years shall be fully preserved as
39 to that year, except as provided in this section.

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

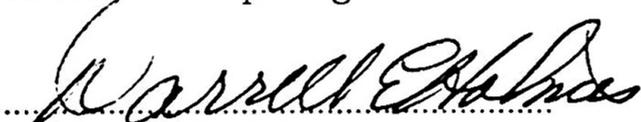
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


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Chairman Senate Committee

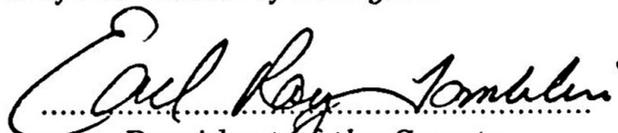

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Chairman House Committee

Originated in the Senate.

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 House of Delegates

The within is approved this the 1st
Day of April, 2009.


.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 2⁷ 2009

Time 9:30am