WEST VIRGINIA LEGISLATURE
EIGHTIETH LEGISLATURE
REGULAR SESSION, 2011

ENROLLED

Senate Bill No. 215

(By Senators Kessler (Acting President) and Hall, By Request of the Executive)

[Passed February 18, 2011; in effect from passage.]
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(BY SENATORS KESSLER (ACTING PRESIDENT) AND HALL,
BY REQUEST OF THE EXECUTIVE)

[Passed February 18, 2011; 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
used in the West Virginia Personal Income Tax Act; and
providing 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.


1 (a) Any term used in this article has the same meaning as
when used in a comparable context in the laws of the United
States relating to income taxes, unless a different meaning is
clearly required. Any reference in this article to the laws of
the United States means the provisions of the Internal
Revenue Code of 1986, as amended, and any other provisions
of the laws of the United States that relate to the determina-
tion of income for federal income tax purposes. All amend-
ments made to the laws of the United States after December
31, 2009, but prior to January 1, 2011, shall be given effect in
determining the taxes imposed by this article to the same
extent those changes are allowed for federal income tax
purposes, whether the changes are retroactive or prospective,
but no amendment to the laws of the United States made on
or after January 1, 2011, shall be given any effect.

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

(c) Surtax. — The term “surtax” means the twenty percent
additional tax imposed on taxable withdrawals from a
medical savings account under section twenty, article fifteen,
chapter thirty-three of this code and the twenty percent
additional tax imposed on taxable withdrawals from a
medical savings account under section fifteen, article sixteen
of said chapter which are collected by the Tax Commissioner
as tax collected under this article.

(d) Effective date. — The amendments to this section
enacted in the year 2011 are retroactive to the extent
allowable under federal income tax law. With respect to
taxable years that began prior to January 1, 2012, the law in
effect for each of those years shall be fully preserved as to
that year, except as provided in this section.

(e) For purposes of the refundable credit allowed to a low
income senior citizen for property tax paid on his or her
homestead in this state, the term “laws of the United States”
as used in subsection (a) of this section means and includes
the term “low income” as defined in subsection (b), section
twenty-one of this article and as reflected in the poverty
guidelines updated periodically in the federal register by the
U.S. Department of Health and Human 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.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

Acting President of the Senate

Speaker of the House of Delegates

The within is approved this the __________ Day of __________, 2011.

Governor
PRESENTED TO THE GOVERNOR

FEB 24 2011

Time 2:09