WEST VIRGINIA LEGISLATURE
EIGHTY-FIRST LEGISLATURE
REGULAR SESSION, 2013

ENROLLED

Senate Bill No. 460

(By Senators Wells, Green, Barnes, Beach, Edgell, Fitzsimmons, Laird, Snyder, Sypolt, Walters, Yost, Unger, Kessler (Mr. President), Stollings, Jenkins, Cann, Plymale and Williams)

[Passed April 13, 2013; in effect ninety days from passage.]
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Senate Bill No. 460

(BY SENATORS WELLS, GREEN, BARNES, BEACH, EDGELL,
FITZSIMMONS, LAIRD, SNYDER, SYMPOL, WALTERS, YOST, UNGER,
KESSLER (MR. PRESIDENT), STOLLINGS, JENKINS, CANN, PLYMALE
AND WILLIAMS)

[Passed April 13, 2013; in effect ninety days from passage.]

AN ACT to amend and reenact §11-21-12e of the Code of West
Virginia, 1931, as amended, relating to exempting active duty
military pay for resident individuals serving thirty or more
continuous days on active duty in the armed forces of the
United States, National Guard or armed forces reserves for the
taxable year in which the individual has separated from active
military service; and providing a limitation.

Be it enacted by the Legislature of West Virginia:

That §11-21-12e of the Code of West Virginia, 1931, as
amended, be amended and reenacted to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

PART I. GENERAL.

§11-21-12e. Additional modification reducing federal adjusted
gross income.

1 (a) For taxable years beginning after December 31, 2000,
2 in addition to amounts authorized to be subtracted from
3 federal adjusted gross income pursuant to subsection (c),
section twelve of this article, active duty military pay received for the period of time an individual is on active duty as a member of the National Guard or armed forces reserve called to active duty pursuant to an Executive Order of the President of the United States for duty in Operation Enduring Freedom or for domestic security duty is an authorized modification reducing federal adjusted gross income, but only to the extent the active duty military pay is included in federal adjusted gross income for the taxable year in which it is received.

(b) For taxable years beginning after December 31, 2012, in addition to amounts authorized to be subtracted from federal adjusted gross income pursuant to subsection (c), section twelve of this article, active duty military pay received by a resident individual who is on active duty for thirty continuous days or more in the armed forces of the United States, the National Guard or armed forces reserve is an authorized modification reducing federal adjusted gross income for the taxable year in which the individual has separated from active military service, but only to the extent the active duty military pay is included in federal adjusted gross income for the taxable year in which it is received.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

In effect ninety days from passage.

The within....is approved....this the 30th Day of...April............2013.

[Signature]
Governor
PRESENTED TO THE GOVERNOR

APR 26 2013

Time 10:30 am