WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2015

ENROLLED

House Bill No. 2114

(By Mr. Speaker, (Mr. Armstead)
and Delegate Miley)
(By Request of the Executive)

Passed February 17, 2015

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 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. WEST VIRGINIA PERSONAL INCOME TAX.


(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 determination of income for
federal income tax purposes. All amendments made to the laws
of the United States after December 31, 2013, but prior to
January 1, 2015, 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, 2015, may 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 that chapter. Employer
contributions to a medical savings account established pursuant
to those 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 that 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 2015 are retroactive to the extent allowable
under federal income tax law. With respect to taxable years that
began prior to January 1, 2016, 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).
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman, House Committee

Chairman, Senate Committee

Originating in the House.

In effect from passage.

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within was approved this the __th day of __________, 2015.

Governor