West Virginia Legislature

2017 Regular Session

Enrolled

House Bill 2594

By Mr. Speaker (Mr. Armstead)

And Delegate Miley

[By Request of the Executive]

[Passed March 14, 2017; in effect from passage.]
Enr. HB 2594

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

ENROLLED

House Bill 2594

BY MR. SPEAKER (MR. ARMSTEAD)
AND DELEGATE MILEY

[BY REQUEST OF THE EXECUTIVE]

[Passed March 14, 2017; 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, 2015, but prior to January
1, 2017, 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,
2017, 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 2017 are
retroactive to the extent allowable under federal income tax law. With respect to taxable years
that began prior to January 1, 2017, 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.

[Signatures]

Chairman, House Committee

Originating in the House.

In effect from passage.

[Signatures]

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within is approved this the 23rd day of March, 2017.

[Signature]
Governor
PRESENTED TO THE GOVERNOR

Time 3:17 pm