

FILED

2004 APR -5 A 11: 50

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2004



# ENROLLED

COMMITTEE SUBSTITUTE  
FOR  
**House Bill No. 4318**

(By Delegates Craig, Morgan, Leach, Amores,  
Kominar, H. White and R. M. Thompson)



Passed March 12, 2004

In Effect Ninety Days from Passage

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## H. B. 4318

(BY DELEGATES CRAIG, MORGAN, LEACH, AMORES,  
KOMINAR, H. WHITE AND R. M. THOMPSON)

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[Passed March 12, 2004; in effect ninety days from passage.]

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AN ACT to amend the code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-12f, relating to providing an increasing modification to federal adjusted gross income for determining West Virginia taxable income for personal income tax purposes in the amount of any deduction previously taken for West Virginia personal income tax purposes for amounts deposited into a prepaid tuition contract or other college savings plan administered by the board of trustees of the college prepaid tuition and savings program, pursuant to article thirty, chapter eighteen of the West Virginia code, and subsequently withdrawn from the prepaid tuition contract or other college savings plan, and used for purposes other than those qualified under section 529 of the Internal Revenue Code; and providing effective date.

*Be it enacted by the Legislature of West Virginia:*

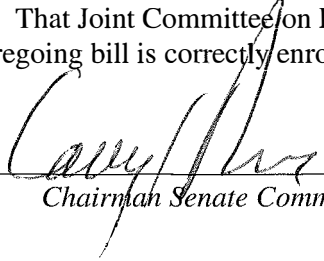
That the code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-21-12f, to read as follows.

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-12f. Additional modification increasing federal adjusted gross income.**

1        In addition to amounts added to federal adjusted gross  
2 income pursuant to subsection (b), section twelve of this article,  
3 unless already included in federal adjusted gross income for the  
4 taxable year, there shall be added to federal adjusted gross  
5 income any amount previously deducted from federal adjusted  
6 gross income under section twelve-a of this article for amounts  
7 deposited into a prepaid tuition contract or other college savings  
8 plan administered by the board of trustees of the college prepaid  
9 tuition and savings program, pursuant to article thirty, chapter  
10 eighteen of this code and subsequently withdrawn from the  
11 prepaid tuition contract or other college savings plan, that was  
12 used for purposes other than those qualified expenses autho-  
13 rized by I.R.C. § 529. The provisions of this section are  
14 effective for taxable years beginning after the thirty-first day of  
15 December, two thousand three.

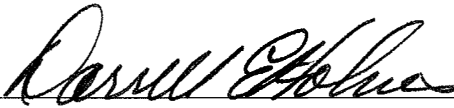
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

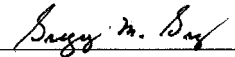
  
\_\_\_\_\_  
Chairwoman Senate Committee

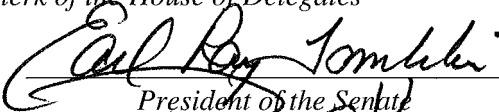
  
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Chairman House Committee

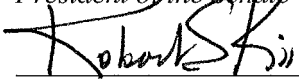
Originating in the House.

In effect ninety days from passage.

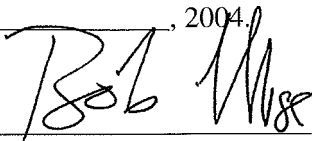
  
\_\_\_\_\_  
Clerk of the Senate

  
\_\_\_\_\_  
Clerk of the House of Delegates

  
\_\_\_\_\_  
President of the Senate

  
\_\_\_\_\_  
Speaker of the House of Delegates

The within is approved this the 5th  
day of April, 2004.

  
\_\_\_\_\_  
Governor

PRESENTED TO THE

GOVERNOR

DATE

3/31/04

TIME

10:15 am