

SB 460

**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.]

2013 APR 30 PM 2:43  
SECRETARY OF STATE

FILE

FILED  
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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)

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

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AN ACT to amend and reenact §11-21-12c 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 §11-21-12c 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.**

**§11-21-12c. 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),

4 section twelve of this article, active duty military pay  
5 received for the period of time an individual is on active duty  
6 as a member of the National Guard or armed forces reserve  
7 called to active duty pursuant to an Executive Order of the  
8 President of the United States for duty in Operation Enduring  
9 Freedom or for domestic security duty is an authorized  
10 modification reducing federal adjusted gross income, but only  
11 to the extent the active duty military pay is included in  
12 federal adjusted gross income for the taxable year in which it  
13 is received.

14 (b) For taxable years beginning after December 31, 2012,  
15 in addition to amounts authorized to be subtracted from  
16 federal adjusted gross income pursuant to subsection (c),  
17 section twelve of this article, active duty military pay  
18 received by a resident individual who is on active duty for  
19 thirty continuous days or more in the armed forces of the  
20 United States, the National Guard or armed forces reserve is  
21 an authorized modification reducing federal adjusted gross  
22 income for the taxable year in which the individual has  
23 separated from active military service, but only to the extent  
24 the active duty military pay is included in federal adjusted  
25 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.

*Rocky Ferguson*  
.....  
Member ~~Chairman~~ Senate Committee

*Tommy Wells*  
.....  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*Joseph M. Minard*  
.....  
Clerk of the Senate

2013 APR 30 PM 2:43  
FILED  
SECRETARY OF STATE

.....  
Clerk of the House of Delegates  
*Jeffery K. [Signature]*  
.....  
President of the Senate  
*[Signature]*  
.....  
Speaker of the House of Delegates

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

*Earl Ray Tomblin*  
.....  
Governor

**PRESENTED TO THE GOVERNOR**

**APR 26 2013**

**Time** 10:30 am