

HB2115

FILED

2015 FEB 25 P 6:46

OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2015



ENROLLED

House Bill No. 2115

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



Passed February 17, 2015

In effect from passage.

FILED

ENROLLED

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OFFICE WEST VIRGINIA
SECRETARY OF STATE

H. B. 2115

(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 §11-24-3 of the Code of West Virginia, 1931, as amended, relating to updating the meaning of the term “federal taxable income” and certain other terms used in the West Virginia Corporation Net Income Tax Act; and specifying effective dates.

Be it enacted by the Legislature of West Virginia:

That §11-24-3 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 24. CORPORATION NET INCOME TAX.

§11-24-3. Meaning of terms; general rule.

- 1 (a) Any term used in this article has the same meaning as
- 2 when used in a comparable context in the laws of the United
- 3 States relating to federal income taxes, unless a different

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

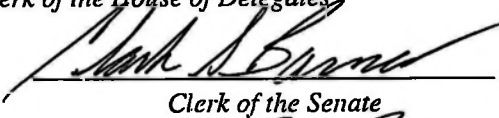

Chairman, House Committee


Chairman, Senate Committee

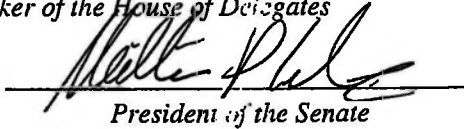
Originating in the House.

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 is approved this the 23rd
day of January, 2015.


Governor

PRESENTED TO THE GOVERNOR

FEB 25 2015

Time 4:50 pm