



STATE OF WEST VIRGINIA
OFFICE OF THE GOVERNOR
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EARL RAY TOMBLIN
GOVERNOR

March 21, 2016

VIA HAND DELIVERY

The Honorable Natalie E. Tennant
Secretary of State
State of West Virginia
Building 1, Suite 157-K
State Capitol
Charleston, WV 25305

Re: Enrolled Committee Substitute for House Bill 4433

Dear Secretary of State Tennant:

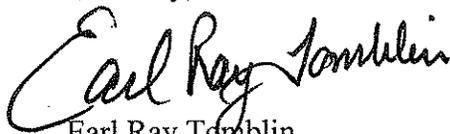
Pursuant to the provisions of section fourteen, article VII of the Constitution of West Virginia, I hereby disapprove and return the Enrolled Committee Substitute for House Bill 4433 for a technical reason.

The bill is technically flawed because its title is defective. *See State ex rel. Davis v. Oakley*, 156 W. Va. 154, 191 S.E.2d 610 (1972) (requiring bill title to provide notice of bill's contents). The bill's title provides that it is "*extending* the effective period of the allowed adjustment." (Emphasis added). The adjustment to gross income provided for in the bill previously terminated for taxable years on and after January 1, 2015. This bill *reinstates* the allowable exemption "for tax years beginning on January 1, 2016." *See* page 2, line 17. Additionally, the bill provides for the termination of the allowable exemption for "taxable years on and after January 1, 2021." *See* page 2, line 18.

The title fails to provide notice that the allowable exemption is being reinstated and that it also has a subsequent termination. Because of this technical defect, I disapprove and return this bill.

OFFICE OF THE GOVERNOR

Sincerely,

A handwritten signature in black ink that reads "Earl Ray Tomblin". The signature is written in a cursive style with a large initial "E".

Earl Ray Tomblin
Governor

cc: The Hon. Tim Armstead
Speaker of the House of Delegates

The Hon. William P. Cole III
President of the Senate