

1 **Senate Bill No. 460**

2 (By Senators Wells, Green, Barnes, Beach, Edgell, Fitzsimmons,  
3 Laird, Snyder, Sypolt, Walters, Yost, Unger, Kessler (Mr.  
4 President), Stollings, Jenkins, Cann, Plymale and Williams)

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6 [Introduced March 6, 2013; referred to the Committee on Military;  
7 and then to the Committee on Finance.]

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11 A BILL to amend and reenact §11-21-12e of the Code of West  
12 Virginia, 1931, as amended, relating to taxation; personal  
13 income tax; and exempting active duty military pay for  
14 resident individuals serving thirty or more continuous days on  
15 active duty in the armed forces of the United States, National  
16 Guard or armed forces reserve for the taxable year in which  
17 the individual has separated from active military service.

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

19 That §11-21-12e of the Code of West Virginia, 1931, as  
20 amended, be amended and reenacted to read as follows:

21 **ARTICLE 21. PERSONAL INCOME TAX.**

22 PART I. GENERAL.

23 **§11-21-12e. Additional modification reducing federal adjusted**

1 **gross income.**

2 (a) For taxable years beginning after December 31, 2000, in  
3 addition to amounts authorized to be subtracted from federal  
4 adjusted gross income pursuant to subsection (c), section twelve of  
5 this article, active duty military pay received for the period of  
6 time an individual is on active duty as a member of the National  
7 Guard or armed forces reserve called to active duty pursuant to an  
8 Executive Order of the President of the United States for duty in  
9 Operation Enduring Freedom or for domestic security duty is an  
10 authorized modification reducing federal adjusted gross income, but  
11 only to the extent the active duty military pay is included in  
12 federal adjusted gross income for the taxable year in which it is  
13 received.

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

1 income for the taxable year in which it is received.

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(NOTE: The purpose of this bill is to exempt from state income tax 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.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.)

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MILITARY COMMITTEE AMENDMENT

By striking out the title and substituting therefor a new title, to read as follows:

**Eng. Senate Bill No. 460**--A BILL to amend and reenact §11-21-12e 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 reserve for the taxable year in which the individual has separated from active military service; and providing a limitation.