

1 **ENROLLED**

2 **Senate Bill No. 460**

3 (BY SENATORS WELLS, GREEN, BARNES, BEACH, EDGELL, FITZSIMMONS, LAIRD,
4 SNYDER, SYPOLT, WALTERS, YOST, UNGER, KESSLER (MR. PRESIDENT), STOLLINGS,
5 JENKINS, CANN, PLYMALE AND WILLIAMS)

6 _____
7 [Passed April 13, 2013; in effect ninety days from passage.]
8 _____
9

10
11 AN ACT to amend and reenact §11-21-12e of the Code of West
12 Virginia, 1931, as amended, relating to exempting active duty
13 military pay for resident individuals serving thirty or more
14 continuous days on active duty in the armed forces of the
15 United States, National Guard or armed forces reserves for the
16 taxable year in which the individual has separated from active
17 military service; and providing a limitation.

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.

1 **§11-21-12e. Additional modification reducing federal adjusted**
2 **gross income.**

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

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

1 the active duty military pay is included in federal adjusted gross
2 income for the taxable year in which it is received.