

STATE OF WEST VIRGINIA
EXECUTIVE DEPARTMENT

Charleston

A PROCLAMATION

By the Governor

I, **JIM JUSTICE**, by virtue of the authority vested in the Governor by Section 7, Article VII, of the Constitution of West Virginia, do hereby call the West Virginia Legislature to convene in Extraordinary Session at Noon on Monday, July 25, 2022, in its chambers in the State Capitol, the City of Charleston, for the limited purpose of considering and acting upon only the following matters:

FIRST: To amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated Chapter 11, Article 21, Section 4g, to provide that (a) the tax imposed by Chapter 11, Article 21, Section 3 of the code on the West Virginia taxable income of every individual (except married individuals filing separate returns), every individual who is a head of a household in the determination of his or her federal income tax for the taxable year, every husband and wife who file a joint return under Chapter 11, Article 21 of the code, every individual who is entitled to file his or her federal income tax return for the taxable year as a surviving spouse, and every estate and trust shall be determined in accordance with the following table:

If the West Virginia taxable income is:	The tax is:
Not over \$10,000	2.0% of the taxable income
Over \$10,000 but not over \$25,000	\$200 plus 3.7% of excess over \$10,000
Over \$25,000 but not over \$40,000	\$755 plus 4.2% of excess over \$25,000
Over \$40,000 but not over \$60,000	\$1,385 plus 5.5% of excess over \$40,000
Over \$60,000	\$2,485 plus 5.98% of excess over \$60,000;

(b) in the case of husband and wife filing separate returns under Chapter 11, Article 21 of the code for the taxable year, the tax imposed by Chapter 11, Article 21, Section 3 of the code on the West Virginia taxable income of each spouse shall be determined in accordance with the

following table:

If the West Virginia taxable income is:	The tax is:
Not over \$5,000	2.0% of the taxable income
Over \$5,000 but not over \$12,500	\$100 plus 3.7% of excess over \$5,000
Over \$12,500 but not over \$20,000	\$377.50 plus 4.2% of excess over \$12,500
Over \$20,000 but not over \$30,000	\$692.50 plus 5.5% of excess over \$20,000
Over \$30,000	\$1,242.50 plus 5.98% of excess over

\$30,000;

(c) notwithstanding anything in the code to the contrary, whenever the words “six and one-half percent” appear in Chapter 11, Article 21 of the code, these words shall mean 5.98% ; and

(d) the provisions of this new Chapter 11, Article 21, Section 4g of the code shall be applicable in determining the rates of tax imposed by Chapter 11, Article 21 of the code and shall apply retroactively for all taxable years beginning on and after January 1, 2022, and shall be in lieu of the rates of tax specified in Chapter 11, Article 21, Section 4e of the code; and

SECOND: To authorize and appropriate public funds sufficient to pay for the Extraordinary Session, as necessary.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of West Virginia to be affixed.

DONE at the Capitol in the City of Charleston, State of West Virginia, this Twentieth Day of July, in the Year of our Lord, Two Thousand Twenty-Two, and in the One Hundred Sixtieth Year of the State.



By the Governor

A handwritten signature in blue ink, appearing to read "James E. Justice".

GOVERNOR

A handwritten signature in blue ink, appearing to read "Mac Warner".

SECRETARY OF STATE