

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951



ENROLLED

HOUSE BILL No. 58

(By Mr. Speaker, Mr. Flannery)



PASSED February 1, 1951

In Effect July 1, 1951. ~~Passage~~



ENROLLED

House Bill No. 58

(By MR. SPEAKER, MR. FLANNERY)

[Passed February 1, 1951; in effect July 1, 1951.]

AN ACT to amend article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section six-a, relating to the imposition, collection and disposition of an additional barrel tax on nonintoxicating beer manufactured, sold or distributed in this state.

Be it enacted by the Legislature of West Virginia:

That article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, to be designated section six-a, to read as follows:

Section 6-a. *Additional Barrel Tax for Payment of Veterans' Bonus Bonds.*—For the purpose of providing revenue for the payment of bonds issued under and by virtue of the veterans' bonus amendment to the constitution, there is hereby levied and imposed, on and after midnight

6 of the last day of June, one thousand nine hundred fifty-
7 one, an additional tax of two dollars and seventy-five cents
8 on each barrel of thirty-one gallons and in like ratio on
9 each part barrel of nonintoxicating beer manufactured in
10 this state for sale within this state, whether contained or
11 sold in barrels, bottles or other containers, and a like tax is
12 hereby levied and imposed on and after such date on all
13 nonintoxicating beer manufactured outside of this state
14 and brought into this state for sale within this state. Ex-
15 cept as otherwise provided in this section, all provisions
16 of this article relating to the levy, imposition and collec-
17 tion of the regular barrel tax on beer manufactured, sold
18 or distributed in this state shall be applicable to the levy,
19 imposition and collection of such additional barrel tax.
20 Notwithstanding other provisions of this article to the
21 contrary, all moneys received from the additional tax
22 imposed by this section, less deductions allowed by this
23 article for costs of administration and enforcement, shall
24 be paid into the veterans' bonus sinking fund, to be used
25 solely for the payment of veterans' bonus bonds and the
26 interest due thereon. Whenever in any fiscal year the

27 amount of money accumulated in the veterans' bonus
28 sinking fund shall be sufficient to pay at maturity all out-
29 standing bonus bonds, together with the interest due or
30 payable thereon, the additional tax imposed by this sec-
31 tion shall expire at the end of such fiscal year.

July 1 1931
Taken effect
Chief of the Bureau

W. R. Caff
Chief of the Bureau

Chief of the Bureau

Chief of the Bureau

Chief of the Bureau

Chief of the Bureau

1931

July 1 1931

Chief of the Bureau

RECEIVED
JUL 1 1931
U.S. DEPT. OF THE INTERIOR
BUREAU OF REVENUE

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

Robert C. Dyrd
Chairman Senate Committee

James W. Loep
Chairman House Committee

Originated in the House of Delegates

Takes effect July 1, 1951. passage

Howard H. Key
Clerk of the Senate

J. R. Abiff
Clerk of the House of Delegates

W. E. Hanner
President of the Senate

W. E. Hanner
Speaker House of Delegates

The within APPROVED this the 13th
day of FEBRUARY, 1951.

Okey L. Pattison
Governor



IN THE OFFICE OF THE SECRETARY OF STATE
OF WEST VIRGINIA
FEB 13 1951
D. PITT O'BRIEN,
SECRETARY OF STATE