

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

ENROLLED

SENATE BILL NO. 299

(By Mr. Whiston, Mr. President)

PASSED March 9 1951

In Effect July 1, 1951 Passage



ENROLLED

Senate Bill No. 299

(By MR. JOHNSTON, MR. PRESIDENT)

[Passed March 9, 1951; in effect July 1, 1951.]

AN ACT to amend and reenact section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to consumers sales tax exemptions.

Be it enacted by the Legislature of West Virginia:

That section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 9. *Sales Not Included.*—The provisions of this

2 article shall not apply to:

3 (1) Sales of gasoline, taxable under article fourteen,
4 chapter eleven of this code.

5 (2) Sales of gas, steam and water delivered to con-

6 sumers through mains or pipes, and sales of electricity.

7 (3) Sales of school books required to be used in any
8 of the schools of this state.

9 (4) Sales to the state, its institutions or subdivisions,
10 and sales to the United States, including sales to agencies
11 of federal, state or local governments for distribution in
12 public welfare or relief work.

13 (5) Sales on motor vehicles which are titled by the
14 state road commission.

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

Robert C. Byrd
Chairman Senate Committee

James M. Loop
Chairman House Committee

Originated in the Senate.

Takes effect *July 1, 1951* passage.

Howard M. Hughes
Clerk of the Senate

W. R. Gliff
Clerk of the House of Delegates

Robert C. Byrd
President of the Senate

W. E. Harner
Speaker House of Delegates

The within *approved* this the *16th*
March day of _____, 1951.

Clayton L. Patterson
Governor.



of West Virginia

MAR 16 1951

D. PITT O'BRIEN,

SECRETARY OF STATE