WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1960

JOE F. BURDETT SECRETARY OF STATE

ENROLLED

SENATE BILL NO. 44

(By Mr. Bean " Mr. buith)

PASSED Jackweary // 1960
In Effect Jacks Passage

ENROLLED

Senate Bill No. 46

(By Mr. Bean, Mr. President, and Mr. Smith)

[Passed February 11, 1960; in effect from passage.]

AN ACT to amend article twelve, chapter sixteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section designated section ten-a, relating to the ultimate liability for the tax or service charge established by a board of trustees of a sanitary district.

Be it enacted by the Legislature of West Virginia:

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

Section 10-a. Ultimate Liability for Tax or Service

- 2 Charge.—It is the intent of this article that the tax or
- 3 service charge herein imposed by said board of trustees
- 4 is a tax, the ultimate incidence of and liability for which
- 5 shall be upon the property owner or ultimate consumer.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled. Chairman Senate Committee Originated in the Senate. passage. Takes effect Clerk of the House of President of the Senate Speaker House of Delegates The within ... Governor Filed in Office of the Secretary of State of West Virginia FEB 16 196 State JOE F. BURDETT

SECRETARY OF STATE