

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1962

ENROLLED

SENATE BILL NO. 32

(By Mr. McCourt)

PASSED February 1 1962

In Effect July 1, 1962 Passage



Filed in Office of the Secretary of State
of West Virginia FEB 10 1962
JOE E. FORTSON
SECRETARY OF STATE

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ENROLLED

Senate Bill No. 39

(By MR. McCOURT)

[Passed February 1, 1962; in effect July 1, 1962.]

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

Be it enacted by the Legislature of West Virginia:

That section three-a, 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 3-a. **Additional Consumers Sales Tax.**—For the
2 purpose of providing additional revenue for the state gen-
3 eral revenue fund and for the privilege of selling tangible
4 personal property and dispensing certain selected services

5 defined in section eight of this article, the vendor, in addi-
6 tion to the tax imposed by section three of this article,
7 shall collect from the purchaser the tax provided by this
8 section, and shall pay the amount of such tax to the tax
9 commissioner in accordance with the provisions of this
10 article.

11 The amount of the tax shall be computed as follows:

12 On each sale, the additional sum of one cent (\$.01) on
13 each one dollar (\$1.00) of monetary consideration, or frac-
14 tion thereof, in excess of one dollar (\$1.00).

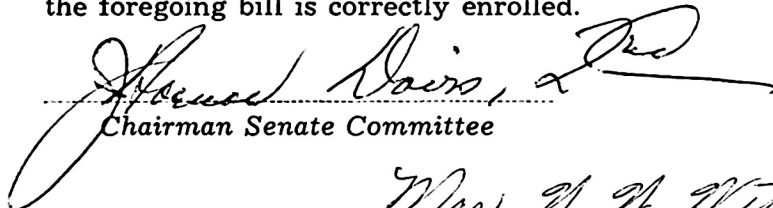
15 Except as otherwise provided in this section, all pro-
16 visions of this article relating to the levy, imposition, pay-
17 ment, collection, remission, and assessment of the con-
18 sumers sales tax imposed by section three of said article
19 shall be applicable to the levy, imposition, payment, col-
20 lection, remission and assessment of such additional tax.

21 Notwithstanding the provisions of section thirty of this
22 article, all moneys received by the tax commissioner from
23 the additional tax imposed by this section shall be paid
24 by him into the state fund, general revenue, to be ex-
25 pended in whatever manner provided by law.

26 It is the intent of the Legislature in imposing this addi-
27 tional tax to provide funds to the governor, the state road
28 commission and the state department of natural resources
29 for the emergency relief of unemployment throughout the
30 state of West Virginia.

31 The provisions of this section shall expire June thirty,
32 one thousand nine hundred sixty-three.

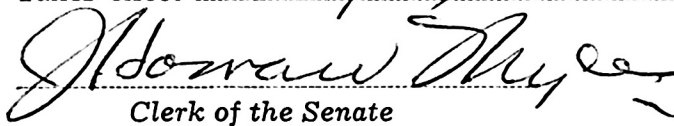
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

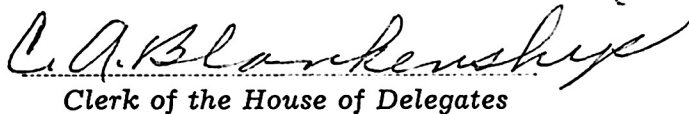

Chairman Senate Committee

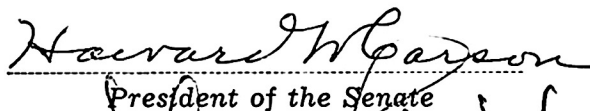

Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1962 passage.

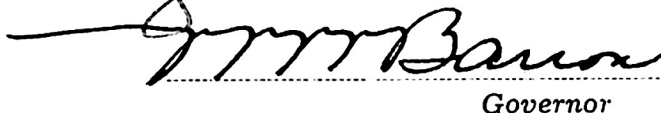

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker House of Delegates

The within approved this the tenth
day of February, 1962.


Governor