

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963

ENROLLED

SENATE BILL NO. 8

(By Mr. McCoy)

PASSED Feb 12 1963

In Effect July 1-1963 Passage

Filed in Office of the Secretary of State
of West Virginia 2-18-63

JOE F. BURDETT
SECRETARY OF STATE

ENROLLED
Senate Bill No. 8

(By MR. McCOURT)

[Passed February 12, 1963; in effect July 1, 1963.]

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
14 fraction 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 by
24 him into the state fund, general revenue, to be expended
25 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 commissioner and the state department of natural re-
29 sources for the emergency relief of unemployment
30 throughout the state of West Virginia.

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

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

O. Roy Parker
Chairman Senate Committee

Chas. L. Randall
Chairman House Committee

Originated in the Senate.

Takes effect July 1 - 1963 passage.

Harvard Myers
Clerk of the Senate

A. Blankenship
Clerk of the House of Delegates

Howard E. Burton
President of the Senate

Julius W. Singleton Jr.
Speaker House of Delegates

The within approved this the 18th
day of February, 1963.

W. M. Barron
Governor