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**WEST VIRGINIA CODE CHAPTER 11**  
**ARTICLE 7**

WV Legislature

**§11-7-1. Collection of capitation taxes for tax year 1970; effective date; legislative intent.**

It is hereby declared to be the intent of the Legislature that the provisions of this act whereby the former provisions for collection of capitation taxes are repealed, shall become effective July 1, 1971, but that such effective date shall in no way impair the right of the sheriff or any other public official in carrying out the law as existing prior to the passage of this act with respect to capitation taxes due and collectible for the tax year 1970 or any other prior year, the collection of which was formerly provided for under the provisions of this section.