

118

# ENROLLED BILL

(EXTRAORDINARY SESSION, 1932)

House Bill No. 118

(By Mr. Barnhart)

Passed August 6, 1932

In Effect from Passage

Originated in the House of Delegates Takes effect Passage  
Clerk of the House of Delegates

CORRECTLY ENROLLED

Chairman Senate Committee

Chairman House Committee

EROLLED BILL

(H. B. No. 118)

[Passed August 6, 1932; in effect from passage.]

AN ACT to provide for the submission to the voters of the state of an amendment to the constitution of the state of West Virginia, as follows: Amending section one of article ten.

Be it enacted by the Legislature of West Virginia:

Section 1. That the question of the ratification or rejection of an amendment to the constitution of West Virginia, proposed in accordance with the provisions of section two of article fourteen of said constitution, shall be submitted to the voters of the state at the next general election, to be held in the year nineteen hundred thirty-two, which proposed amendment is as follows:

Proposed Amendment

Section 1. Subject to the exceptions in this section contained, taxation shall be equal and uniform throughout the state, and all

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*Joseph A. Smith*

*Chairman Senate Committee.*

*Benjamin M. Edwards*

*Chairman House Committee.*

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3 property, both real and personal, shall be taxed in proportion to  
4 its value to be ascertained as directed by law. No one species  
5 of property from which a tax may be collected shall be taxed  
6 higher than any other species of property of equal value; except  
7 that the aggregate of taxes assessed in any one year upon per-  
8 sonal property employed exclusively in agriculture, including  
9 horticulture and grazing, products of agriculture as above de-  
10 fined, including live stock, while owned by the producer, and  
11 money, notes, bonds, bills and accounts receivable, stocks and  
12 other similar intangible personal property shall not exceed fifty  
13 cents on each one hundred dollars of value thereon and upon  
14 all property owned, used and occupied by the owner thereof  
15 exclusively for residential purposes and upon farms occupied  
16 and cultivated by their owners or bona fide tenants one dollar;  
17 and upon all other property situated outside of municipalities,  
18 one dollar and fifty cents; and upon all other such property  
19 situated within municipalities, two dollars; and the legislature  
20 shall further provide by general law, for increasing the maxi-  
21 mum rates, authorized to be fixed, by the different levying bodies  
22 upon all classes of property, by submitting the question to the

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*Joseph D. Smith*

*Chairman Senate Committee.*

*Samuel M. Adams*

*Chairman House Committee.*

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23 voters of the taxing units affected, but no increase shall be effec-  
24 tive unless at least sixty per cent of the qualified voters shall  
25 favor such increase, and such increase shall not continue for a  
26 longer period than three years at any one time, and shall never  
27 exceed by more than fifty per cent the maximum rate ~~therein~~  
28 provided and prescribed by law; and the revenue derived from  
29 this source shall be apportioned by the legislature among the  
30 levying units of the state in proportion to the levy laid in said  
31 units upon real and other personal property; but property used  
32 for educational, literary, scientific, religious or charitable pur-  
33 poses, all cemeteries, public property, the personal property,  
34 including live stock, employed exclusively in agriculture as above  
35 defined and the products of agriculture as so defined while  
36 owned by the producers may by law be exempted from taxation;  
37 household goods to the value of two hundred dollars shall be  
38 exempted from taxation. The legislature shall have authority  
39 to tax privileges, franchises, and incomes of persons and cor-  
40 porations and to classify and graduate the tax on all incomes  
41 according to the amount thereof and to exempt from taxation,  
42 incomes below a minimum to be fixed from time to time, and

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*Joseph D. Smith*  
Chairman Senate Committee.

*Benjamin M. Mendenhall*  
Clerk of the House of Delegates.

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43 such revenues as may be derived from such tax may be appro-  
44 priated as the legislature may provide. After the year nineteen  
45 hundred thirty-three, the rate of the state tax upon property  
46 shall not exceed one cent upon the hundred dollars valuation, ex-  
47 cept to pay the principal and interest of bonded indebtedness  
48 of the state now existing.

Sec. 2. For convenience in referring to the said proposed  
2 amendment and in the preparation of the form of the ballot here-  
3 inafter provided for, said proposed amendment is hereby desig-  
4 nated as follows: To be known as "Tax Limitation Amend-  
5 ment."

Sec. 3. For the purpose of enabling the voters of the state to  
2 vote on the question of said proposed amendment to the constitu-  
3 tion, at the said general election to be held in the year nineteen  
4 hundred thirty-two, the board of ballot commissioners of each  
5 county is hereby required to place upon, and at the foot of, the  
6 official ballots to be voted at said election, the following:

7 Ballot on constitutional Tax Limitation Amendment, amend-  
8 ing section one of article ten.

9 ☐ For ratification of Tax Limitation Amendment.

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*Joseph D. Smith*

*Chairman Senate Committee.*

*Clerk of the House of Delegates.*

*Samuel M. Mason*

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10 ☐ Against ratification of Tax Limitation Amendment.

11 The said election on the proposed amendment, at each place  
12 of voting, shall be superintended, conducted and returned, and  
13 the result thereof ascertained, by the same officers and in the  
14 same manner as the election of officers to be voted for at said  
15 election ; and all of the provisions of law relating to general elec-  
16 tions, including all duties to be performed by any officer or  
17 board, as far as applicable and not inconsistent with anything  
18 herein contained, shall apply to the election held under the pro-  
19 visions of this act, except when it is herein otherwise provided.  
20 The ballots cast on the question of said proposed amendment  
21 shall be counted as other ballots cast at said election.

Sec. 4. As soon as the result is ascertained the commissioners,  
2 or a majority of them, and the canvassers (if there be any), or  
3 a majority of them, at each place of voting, shall make out and  
4 sign two certificates thereof in the following form or to the fol-  
5 lowing effect: "We, the undersigned, who acted as commission-  
6 ers (or canvassers, as the case may be,) of the election held at  
7 precinct No. \_\_\_\_\_, in the district of \_\_\_\_\_, in  
8 the county of \_\_\_\_\_, on the \_\_\_\_\_ day of No-

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*Frank D. Smith*

Chairman Senate Committee.

*Chas. W. Mansure*

Chairman House Committee.

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9 vember, nineteen hundred thirty-two, upon the question of the  
10 ratification or rejection of the proposed constitutional amend-  
11 ment to section one of article ten, do hereby certify that the  
12 result of said election is as follows:

13 Amending section one of article ten:

14 For ratification of Tax Limitation Amendment ----- votes.

15 Against ratification of Tax Limitation Amendment ---- votes.

16 Given under our hands this ----- day of November, nineteen  
17 hundred thirty-two."

18 The said two certificates shall correspond with each other in  
19 all respects, and contain the full and true returns of said elec-  
20 tion at each place of voting on said question. The said commis-  
21 sioners, or any one of them, (or said canvassers, or any one of  
22 them, as the case may be,) shall within four days, excluding  
23 Sunday, after that on which said election was held, deliver one  
24 of said certificates to the clerk of the county court of his county,  
25 together with the ballots, and the other to the clerk of the circuit  
26 court of the county.

27 The said certificates, together with the ballots cast on the  
28 question of said proposed amendment, shall be laid before the

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*Joseph D. Smith*

*Chairman Senate Committee.*

*Samuel M. Reed*

*Chairman House Committee.*

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29 commissioners of the county court at the court house at the same  
30 time the ballots, poll books and the certificates of the election  
31 for the members of the legislature are laid before them; and as  
32 soon as the result of said election in the county upon the question  
33 of such ratification or rejection is ascertained, two certificates of  
34 such result shall be made out and signed by said commissioners,  
35 as a board of canvassers, in the following form or to the follow-  
36 ing effect:

37 "We, the board of canvassers of the county of -----,  
38 having carefully and impartially examined the returns of the  
39 election held in said county, in each district thereof, on the ----  
40 day of November, nineteen hundred thirty-two, do certify that  
41 the result of the election in said county, on the question of the  
42 ratification or rejection of the proposed constitutional amend-  
43 ment to section one of article ten is as follows:

44 For ratification of Tax Limitation Amendment ..... votes.

45 Against ratification of Tax Limitation Amendment ----- votes.

46 Given under our hands this ----- day of -----, nine-  
47 teen hundred thirty-two."

48 One of the certificates shall be filed in the office of the clerk of



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*Joseph D. Smith*

*Chairman Senate Committee.*

*Samuel W. Richards*

*Clerk of the House of Delegates.*

49 the county court, and the other forwarded by mail to the secre-  
50 tary of state, who shall file and preserve the same until the day  
51 on which the result of said election in the state is to be ascer-  
52 tained, as hereinafter stated.

Sec. 5. On the twenty-fifth day after the election is held, or  
2 as soon thereafter as practicable, the said certificates shall be  
3 laid before the governor, whose duty it shall be to ascertain  
4 therefrom the result of said election in the state, and declare  
5 the same by proclamation published in one or more newspapers  
6 printed at the seat of government. If a majority of the votes  
7 cast at said election upon said question be for the ratification of  
8 the said amendment, the proposed amendment so ratified shall  
9 be of force and effect from and after the time of such ratification  
10 as part of the constitution of the state.

Sec. 6. The governor shall cause the said proposed amend-  
2 ment, with the proper designation for the same as hereinbefore  
3 adopted, to be published one time, at least three months before  
4 such election, in some newspaper in every county in this state  
5 in which a newspaper is printed, at a price to be agreed upon in  
6 advance in writing, and the cost of such advertising shall in the

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7 first instance, if found necessary by him, be paid out of the gov-  
8 ernor's contingent fund and be afterwards repaid to such fund  
9 by appropriation of the legislature.

10 This act shall be in effect from the date of its passage.

*Jacob D. Smith*  
Chairman Senate Committee.

*Alfred Taylor*  
Speaker of the House of Delegates.

*W. H. Field*  
Clerk of the House of Delegates.

*W. H. Field*  
President of the Senate.

*M. S. Hodges*  
Clerk of the Senate.

The within is.....

this..... day of..... 1932.

*Approved*  
*August*  
*George W. Sharp*  
Governor.

*Charles W. Meadows*  
Chairman House Committee.

Filed in the office of the Secretary of State  
of West Virginia AUG 15 1932  
GEORGE W. SHARP,  
Secretary of State.