ENROLLED BILL
(EXTRAORDINARY SESSION. 1933)

House Bill No. 180

(By Mr. Thomas)

Passed June 3, 1933

In Effect from Passage
AN ACT to amend article one, chapter sixty of the code of West Virginia, one thousand nine hundred thirty-one, by adding thereto section five-(a), providing for a tax on the sale of wine and vinous liquors containing three and two-tenths per cent of alcohol by weight, or less, and providing for the issuance of permits for the sale thereof, and for imposing a tax on wine and vinous liquors.

Be it enacted by the Legislature of West Virginia:

That article one, chapter sixty of the code of West Virginia, one thousand nine hundred thirty-one, be amended by adding section five-(a) thereto, to read as follows:

Section 5-(a). Except as provided in section five of this article, no one shall manufacture for sale, sell, keep for sale, purchase or transport for sale, any wine or vinous liquors,
4 commonly used for beverage purposes, containing three and
5 two-tenths per cent of alcohol by weight, or less, without first
6 obtaining a permit from the tax commissioner so to do. Forms
7 of applications and permits shall be prepared by the tax com-
8 missioner, and his fee for each permit issued shall be collected
9 by him as follows: (a) All manufacturers and wholesale
10 dealers therein shall pay a fee of twenty-five dollars for each per-
11 mit; (b) all retail dealers shall pay a fee of ten dollars for each
12 permit; except regularly registered druggists.
13 All purchasers of wine and vinous liquors and wine tonics
14 advertised and used as beverages, containing more than three
15 and two-tenths per cent of alcohol by weight shall be required
16 to pay a fee of twenty-five cents per quart, such fee to be
17 represented by a stamp furnished to retail dealers and duly
18 cancelled by the initials, in ink, of the person affixing the same.
19 Said stamps shall be prepared by the tax commissioner, and
20 sold by him to the parties permitted by law to handle such
21 wines and liquors.
22 Permits shall be issued for the calendar year and shall expire
23 on the thirty-first day of December next following the issuance
24 thereof. All moneys received by the tax commissioner shall
25 belong to the state and shall be by him immediately paid into
26 the state treasury.

27 All acts or parts of acts in conflict herewith are hereby re-
28 pealed.
CORRECTLY ENROLLED

Chairman House Committee.

Samuel Smith

Clerk of the House of Delegates.

[Signature]

Speaker of the House of Delegates.

[Signature]

Clerk of the Senate.

[Signature]

President of the Senate.

The within is........................................

this ............... day of ................................, 1933.

........................................

Governor.

[Signature]

Filed in the office of the Secretary of State of West Virginia Jun 12 1933

Wm. S. O'Brien,
Secretary of State