Rec., Mar. 24, 1934

ENROLLED BILL (SECOND EXTRAORDINARY SESSION, 1933)

House Bill No. 207 (By Mr. Curl)

Passed Murch 7-3rd 1934

In Effect_____Passage

ENROLLED BILL

(H. B. No. 207)

[Passed March 23, 1934; in effect from passage.]

AN ACT directing the state auditor to report to the Legislature concerning license taxes paid by the Ohio County Farmers cooperative, a non-profit cooperative association, and authorizing the budget commission to include in the next budget a sum sufficient to reimburse said association for the amount of such tax erroneously collected from it.

WHEREAS, It appears that the Ohio County Farmers cooperative was chartered in the year one thousand nine hundred twenty-three, under the provisions of chapter fifty-three, acts of the Legislature of West Virginia, one thousand nine hundred twenty-three, authorizing the formation of non-profit, cooperative associations; and that by the provisions of the code of West Virginia then in force, chapter thirty-two, section one hundred thirty-eight, corporations chartered for agricultural purposes and not incorporated for profit,

Passage 0 House 10 Originated in the A. M. M. C. C. C. Takes effect.

CORRECTLY ENROLLED

rman House

were and ever since have been exempt from payment of corporate license tax; and

WHEREAS, It further appears that license tax was erroneously collected from and paid by said association to the state of West Virginia for the years one thousand nine hundred twenty-three to one thousand nine hundred thirty-three, inclusive, in the total amount of two hundred ninety-seven dollars; therefore, *Be it enacted by the Legislature of West Virginia:*

Section 1. The state auditor is hereby directed to report to 2 the Legislature and to the budget commission what, if any, 3 amount of license tax, and for what years, was erroneously col-4 lected by the state of West Virginia from the Ohio County Far-5 mers cooperative, a non-profit cooperative association.

Sec. 2. The budget commission is hereby authorized and di-2 rected to include in the next budget submitted to the Legis-3 lature an item sufficient to reimburse said Ohio County Far-4 mers cooperative for the amount of license tax, if any, erro-5 neously collected from it by the state of West Virginia, as 6 shown by said report of the state auditor.

Chairman Senate Committee.

Chairman House Committee.

