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**ENROLLED BILL**  
(SECOND EXTRAORDINARY SESSION, 1933)

House Bill No. 273

(By Mr. Miner)

Passed January 26, 1934

In Effect from Passage

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

CORRECTLY ENROLLED

James L. Smith Chairman House Committee.  
Kenna K. Hynne Chairman Senate Committee.

ENROLLED BILL

(H. B. No. 273)

[Passed January 26, 1934 ; in effect from passage.]

AN ACT to amend and reenact section ten, article five, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, relating to county or school orders receivable for taxes and fees.

*Be it enacted by the Legislature of West Virginia:*

That section ten, article five, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted to read as follows :

Section 10. Every officer charged with the collection of taxes 2 for any fiscal year and officers' fees shall receive in payment 3 thereof, at par, any county or school order or draft issued in 4 payment of any claim arising during said fiscal year for which 5 were levied the taxes for the payment of which such draft is 6 offered drawn on such officer pursuant to law, to the amount

CORRECTLY ENROLLED

*James L. Smith*  
*James A. Henry*

*Chairman House Committee.*

*Chairman Senate Committee.*

7 that such taxes are levied for the same fund against which  
8 such draft or order is drawn, if such draft be then due and  
9 payable, and if the person offering the same in payment be the  
10 person entitled thereto at the time it is so offered.

11 And if the amount due on such order or draft be more than  
12 the amount to be collected for the fund against which the draft  
13 is drawn from the person so offering the same in payment the  
14 officer shall pay the balance due thereon if he have in his hands  
15 any money applicable to such payment; and if not he shall en-  
16 dorse thereon the amount of taxes or fees held by him against  
17 such person for which the draft is acceptable and that he has  
18 no money in his hands applicable to the payment of the balance  
19 thereof, and thereupon the holder of such order shall have the  
20 right to have issued to him new orders; one for the amount of  
21 the taxes endorsed on the original order, and the other for the  
22 remainder of such original order, and such original order shall  
23 be cancelled. No such officer shall be required to accept in pay-  
24 ment in whole or in part of any taxes for any fund any order  
25 or draft drawn in any year preceding the fiscal year for which  
26 said taxes were levied and are being collected.

CORRECTLY ENROLLED

*Kenna K. Hays*  
Chairman Senate Committee.

*Wm. E. Shriver*  
Speaker of the House of Delegates.

*Geo. S. Starn*  
Clerk of the House of Delegates.

*H. G. Mainwaring*  
President of the Senate.

*John D. Smith*  
Clerk of the Senate.

*James D. Smith*  
Chairman House Committee.

The within is.....*approved*.....

this...*30<sup>th</sup>*...day of...*January*..., 1934.

*H. S. Kump*  
Governor.

Filed in the office of the Secretary of State

of West Virginia. **JAN 31 1934**

Wm. S. O'Brien,  
Secretary of State