

Rec., Mar. 19, 1934

116

ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 116

By Mr. Abbott

PASSED March 14, 1934

IN EFFECT From PASSAGE

Originating in the Senate Takes effect from Passage.

Amendments Clerk. Geo. S. Lacey Clerk House of Delegates.

CORRECTLY ENROLLED

Harold C. Wynn Chairman Senate Committee. James L. Smith Chairman House Committee.

ENROLLED BILL

(S. B. No. 116)

[Passed March 14, 1934; in effect from passage.]

AN ACT to amend article thirteen, chapter eleven, code of one thousand nine hundred thirty-one, as amended by chapter thirty-three, acts of the first extraordinary session, one thousand nine hundred thirty-three, by adding section twenty-four to provide for the reporting of all incomes in excess of six hundred dollars.

Be it enacted by the Legislature of West Virginia:

That article thirteen, chapter eleven, code of one thousand nine hundred thirty-one, as amended by chapter thirty-three, acts of the first extraordinary session, one thousand nine hundred thirty-three, be amended by adding thereto section twenty-four, to read as follows:

CORRECTLY ENROLLED

Hayes E. Dym
James A. Dym

Chairman Senate Committee.

James L. Smith

Chairman House Committee.

Sec. 24. In order to aid in the more effective administration
2 of sub-section (i), section two, of this article, the tax commis-
3 sioner, under such reasonable rules and regulations as are
4 necessary, may require a person who pays during the calendar
5 year to another person within this state, six hundred dollars
6 or more, as salary, compensation for personal services, or for
7 fixed or determinable gain, profit, or income, to report every
8 such payment and the name and address, if known, of the
9 recipient.

10 A duplicate copy of the record of payment, or a duplicate
11 of a return made to the federal government under the federal
12 income tax law, shall be deemed a compliance with the require-
13 ments of this section, as to all items included in such record
14 or return.

15 No officer or employee of the state shall make known in any
16 manner not provided by law, the amounts of payment reported
17 under the provisions of this section, or permit any such report
18 to be seen or examined except as provided by law.

19 A person who fails or refuses to make a return required
20 by the tax commissioner or a person who prints or publishes
21 any information concerning payments reported under the pro-

CORRECTLY ENROLLED

Wagel C. Wynn
Anna A. Wynn

James L. Smith

Chairman House Committee.

Chairman Senate Committee.

Enrolled S. B. No.116]

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22 visions of this section, except as provided by law, shall be
23 guilty of a misdemeanor.

24 A person who violates any of the provisions of this section
25 shall be guilty of a misdemeanor and upon conviction shall
26 be fined not less than one hundred nor more than five hundred
27 dollars, or imprisoned not more than ninety days, or both.

Hazel C. Byrne
Chairman Senate Committee.

B. M. Shiner
Speaker of the House of Delegates

Geo. S. Hance
Clerk of the House of Delegates

S. S. Mainwaring
President of the Senate

CORRECTLY ENROLLED

James L. Smith
Chairman House Committee.

Wm. S. O'Brien
Clerk of the Senate

The within is

approved

this *23rd* day of *March*, 1934.

H. S. Kinn
Governor

Filed in the office of the Secretary of State
of West Virginia. **MAR 24 1934**
Wm. S. O'BRIEN,
Secretary of State