

Rec., Mar. 19, 1934

116

# ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 116

By Mr. A. I. Ito

PASSED March 14, 1934

IN EFFECT From PASSAGE

Originating in the Senate Takes effect from Passage.

*James L. Smith*  
Clerk.

*James L. Smith*  
Clerk House of Delegates.

CORRECTLY ENROLLED

*Harold E. Wynn*  
Chairman Senate Committee.

*Harold E. Wynn*  
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

*Walter E. Hyn*  
*James A. Hyn*

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

*Wm. C. Dyer*  
*James A. Dyer*

*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.

*Hayden E. Styr*  
Chairman Senate Committee.

*Wm. Shiner*  
Speaker of the House of Delegates

*Geo. Stace*  
Clerk of the House of Delegates

*W. M. Mauney*  
President of the Senate

CORRECTLY ENROLLED

*James L. Smith*  
Chairman House Committee.

*Samuel*  
Clerk of the Senate

The within is... *approved*

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

Filed in the office of the Secretary of State  
of West Virginia. **MAR 23 1934**

Wm. S. O'BRIEN,  
Secretary of State

*H. B. Kump*  
Governor