- Rec., Mar. 24, 1934

122

## ENROLLED BILL

**Second Extraordinary Session** 

SENATE BILL NO. 132

By Mr. abbot

PASSED March 23 1934

IN EFFECT from PASSAGE

CORRECTLY ENROLLED Originating in the.

## **ENROLLED BILL**

(S. B. No. 132)

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

AN ACT to amend and reenact sub-section (c), section five, article XII-A, chapter thirty-three, acts of the Legislature of West Virginia, first extraordinary session, one thousand nine hundred thirty-three, imposing a privilege tax on rail-road car corporations and on express companies.

Be it enacted by the Legislature of West Virginia:

(c) The tax as to railroad car corporations and as to 2 express corporations or companies shall be one and one-half 3 per cent of net income earned within the state, such income 4 to be determined by ascertaining a sum bearing the proportion 5 to the total net income of the corporation or company that its 6 business done in West Virginia, measured in car-mile of car 7 operation, bears to all business done, measured in like fashion:

annel L. Smith

Chairman Senate Committee.

8 Provided, however, That nothing in this act shall be construed

9 as applying to railroad freight car corporations not owned by

10 railroad corporations or their subsidiaries.

Filed in the office of the Secretary of State of West Virginia MAR 3 0 1934

Wm. S. O'BRIEN, Secretary of State