ENROLLED BILL
(REGULAR SESSION. 1933)

House Bill No. 359

(By Mr. __________)

Passed March 11, 1933

In Effect ninety days from Passage
ENROLLED BILL

(H. B. No. 359)

[Passed March 11, 1933; in effect ninety days from passage.]

AN ACT to amend and reenact section one, article one, and section six, article two, chapter sixty of the code of West Virginia, one thousand nine hundred thirty-one, providing for the raising of additional public revenue by a tax upon the sale of non-intoxicating beer; to provide for the collection of such tax; to amend and reenact certain existing statutes; and to repeal all provisions of laws inconsistent with the purpose of this enactment.

Be it enacted by the Legislature of West Virginia:

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

Section 1. For the purposes of this act, the following words, 2 terms and phrases are defined as follows:
‘‘Nonintoxicating beer’’ shall mean and include all beer, lager beer, ale, porter, malt liquor and other similar fermented liquors containing not more than three and five hundredths percentum of alcohol by weight. ‘‘Package dealer’’ shall include any person, firm, association, partnership or corporation selling, delivering or otherwise distributing within the State of West Virginia nonintoxicating beer in glass bottles for consumption at a place other than such place of sale or delivery. ‘‘Dispenser’’ shall include any person, firm, association, partnership or corporation selling, serving, delivering or otherwise distributing within the State of West Virginia, nonintoxicating beer, either in glass bottles or on draught for consumption at the place of such sale, service or delivery. ‘‘A manufacturer or brewer’’ shall include any person, firm or corporation manufacturing nonintoxicating beer for sale at wholesale. ‘‘Distributor’’ shall include any person, firm or corporation jobbing or distributing nonintoxicating beer to a retailer at wholesale.

ARTICLE 2.

Section 6-(a). There is hereby levied and imposed upon package dealers, as herein defined, an annual license tax of fifty dollars, and upon dispensers, as herein defined, an annual
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4 license tax of one hundred dollars. The license tax on a manufacturer or brewer operating within the state shall be five hundred dollars per year, and in addition thereof one dollar on each barrel, and in like ratio on part barrel, and eight cents on each case.

Chairman House Committee.

Chairman Senate Committee.

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(c) Each such package dealer, dispenser, manufacturer or brewer and distributor, to the state tax commissioner on or before the first Monday of December, shall pay the license tax on a distributor (wholesale) shall be two hundred dollars per year, and in addition thereof one dollar on each barrel, and in like ratio on part barrel, and eight cents on each case, or part case, so manufactured in this state.

Each such package dealer, dispenser, manufacturer or brewer and distributor, on or before the first Monday of December, shall pay the license tax on a distributor (wholesale) shall be two hundred dollars per year, and in addition thereof one dollar on each barrel, and in like ratio on part barrel, and eight cents on each case, or part case, so manufactured in this state.

The taxes levied by the next preceding section shall be paid by such package dealers, dispensers, manufacturers or brewers and distributors, to the state tax commissioner on or before the first Monday of December, and in like ratio on part barrel, and eight cents on each case, or part case, so manufactured in this state.

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ber shall make out and deliver to the state tax commissioner, upon a blank to be furnished by such commissioner for that purpose, a statement showing the name of such package dealer or dispenser, manufacturer or brewer and distributor, a brief and accurate description of the place or places where his business as such package dealer or dispenser, manufacturer or brewer and distributor is conducted and by whom owned. Such statement shall be signed and sworn to before a notary public or other officer empowered to take acknowledgement to deeds. (d) All monies collected by the state tax commissioner from licenses taxes imposed by this act shall be paid into the state treasury for credit to the general revenue fund. (e) The word "liquors" as used in this chapter, shall be construed to embrace all malt, vinous or spiritous liquors, wine, porter, ale, beer, or any drink, mixture or preparation of like nature containing more than three and five hundredths percentum of alcohol by weight, but shall not include beer, lager beer, ale, porter, malt liquor and other similar fermented liquors containing not more than three and five hundredths percentum of alcohol by weight: Provided further, That the word "liquors," as used in this chapter shall not be construed as
including liquids, mixtures or preparations intended for non-
beverage purposes which have been manufactured and prepared
for the market in accordance with the laws of the United
States.

(f) Wherever liquors shall be seized in any room, building or
place which has been searched under the provisions of this act
the finding of such liquors in such room shall be prima facie
evidence of the unlawful selling, and keeping and storing for
sale of the same by the person, or persons, occupying such
premises, or his associates, agents or employees thereunder;
and the proprietor or other persons in charge of the premises
where such liquor was found and his associates shall be subject
to trial by due process of law, on the charge of selling or keep-
ing or storing for sale unlawfully such liquor, under the in-
dictment and form prescribed in section three of this act, and
upon his conviction of selling, offering, storing or exposing for
sale liquor unlawfully, the liquor found upon said premises
shall at once be publicly destroyed by some responsible person
to be appointed by the court.

That all provisions of law inconsistent with the provisions of
this act be, and the same are, hereby repealed.
CORRECTLY ENROLLED

Speaker of the House of Delegates.

Clerk of the House of Delegates.

President of the Senate.

Clerk of the Senate.

The within is.

The day of., 1933.

Governor.

Filed in the office of the Secretary of State
of West Virginia, MAR 18 1933

Wm. S. O'Brien,
Secretary of State