ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 116

By Mr. Abbot

PASSED March 14, 1934

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

A duplicate copy of the record of payment, or a duplicate of a return made to the federal government under the federal income tax law, shall be deemed a compliance with the requirements of this section, as to all items included in such record or return.

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

A person who fails or refuses to make a return required by the tax commissioner or a person who prints or publishes any information concerning payments reported under the pro-
visions of this section, except as provided by law, shall be

guilty of a misdemeanor.

A person who violates any of the provisions of this section

shall be guilty of a misdemeanor and upon conviction shall

be fined not less than one hundred nor more than five hundred

dollars, or imprisoned not more than ninety days, or both.
CORRECTLY ENROLLED

Chairman Senate Committee.
W. B. F. A.

Chairman House Committee.
J. B. A.

Clerk of the House of Delegates.

Clerk of the Senate.

The within is approved.

this 23rd day of March, 1934.

Speaker of the House of Delegates

President of the Senate

Governor

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