ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 116

By Mr. [Signature]

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
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-
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.
[Enrolled S. B. No.116]

Wm. S. O'Brien
Speaker of the House of Delegates

Clarence Smith
Clerk of the House of Delegates

H. E. Matzura
President of the Senate

John Donley
Clerk of the Senate

The within is approved.

this 25 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.S. Dorsey
Governor