ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 132

By Mr. Abbat

PASSED March 23, 1934

IN EFFECT from PASSAGE
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 railroad 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 express corporations or companies shall be one and one-half per cent of net income earned within the state, such income to be determined by ascertaining a sum bearing the proportion to the total net income of the corporation or company that its business done in West Virginia, measured in car-mile of car operation, bears to all business done, measured in like fashion:
Provided, however, That nothing in this act shall be construed as applying to railroad freight car corporations not owned by railroad corporations or their subsidiaries.
Enrolled S. B. No. 132] 3

Speaker of the House of Delegates

Clerk of the House of Delegates

President of the Senate

Chairman Senate Committee

Clerk of the Senate

The within is.................................................................

this.............day of........................................................., 1934.

Governor

Filed in the office of the Secretary of State of West Virginia. MAR 30 1934

Wm. S. O'BRIEN,
Secretary of State