WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1935

ENROLLED

SENATE BILL No. 119

(By Mr. 

PANCE)

PASSED March 9, 1935

In Effect 90 days from Passage
AN ACT to amend and reenact section twenty, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, relating to taxation of gasoline.

Be it enacted by the Legislature of West Virginia:

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

Section 20. Any person who shall buy, in quantities of twenty-five gallons or more at any one time, any gasoline as defined in this article, for the purpose of, and the same is actually used for, operating and propelling boats, aeroplanes, tractors used
5 for agricultural or other purposes, road rollers, steam shovels, 
6 compressors, pumps, stationary gas engines, threshing machines 
7 or other gasoline operated machinery, except motor vehicles, 
8 or who shall purchase and use such gasoline for cleaning and 
9 dyeing or for manufacturing or other commercial uses, except 
10 in motor vehicles, which gasoline shall have been previously 
11 included in the measure by which the excise tax imposed by 
12 this article is determined, shall be reimbursed and repaid a sum 
13 equal to the amount of such tax, upon presenting to the tax 
14 commissioner an affidavit accompanied by a ticket or invoice 
15 from the distributor or retail dealer, showing such purchase, 
16 which affidavit shall set forth the total amount of such gasoline 
17 purchased and used by such consumer, other than in motor 
18 vehicles operated in this state, and how used; and the tax 
19 commissioner upon the receipt of such affidavit and ticket or 
20 invoice shall cause to be refunded to such consumer such tax 
21 paid on gasoline purchased and used other than for motor 
22 vehicles as aforesaid: *Provided*, That the tax commissioner shall 
23 cause refund to be made under authority of this section only 
24 when application for refund, as herein provided, is filed with 
25 the tax commissioner, upon forms prepared and furnished by
26 the tax commissioner, within sixty days from the date of pur-
27 chase or delivery of the gasoline: *Provided further,* That no
28 refund shall be allowed under authority of this section on
29 gasoline purchased and used for any purpose when the same
30 shall be reused for the purpose of propelling motor vehicles:
31 *Provided further,* That any excise tax which has been imposed
32 upon gasoline purchased for and actually used in navigation,
33 and for which application for refund, as herein provided, has
34 not been filed with the tax commissioner, as herein provided,
35 shall be transferred to the separate account provided by section
36 six, chapter four, acts of the Legislature of West Virginia,
37 regular session, one thousand nine hundred thirty-one.
38 All acts or parts of acts inconsistent herewith are hereby
39 repealed.

I certify that the foregoing act, having been presented to the Governor for his approval, and not having been returned by him to the House of the Legislature in which it originated within the time prescribed by the constitution of the state, has become a law without his approval.

This the 15th day of \[March\],
1935.

[Signature]
SECRETARY OF STATE
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Clinton L. Howard  
Chairman Senate Committee

Arnold M. Vicker  
Chairman House Committee

Originated in the Senate. Takes effect the day from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within this the day of 1935.

Governor

Filed in the office of the Secretary of State of West Virginia  
WM. S. O'BRIEN,  
Secretary of State