

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1935



ENROLLED

SENATE BILL No. 119

(By Mr. Pence)



PASSED March 9, 1935

In Effect 90 days from Passage

119

ENROLLED
Senate Bill No. 119
(BY MR. PAULL) (by request)

[Passed March 9, 1935 ; in effect ninety 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-
2 five gallons or more at any one time, any gasoline as defined in
3 this article, for the purpose of, and the same is actually used
4 for, operating and propelling boats, aeroplanes, tractors used

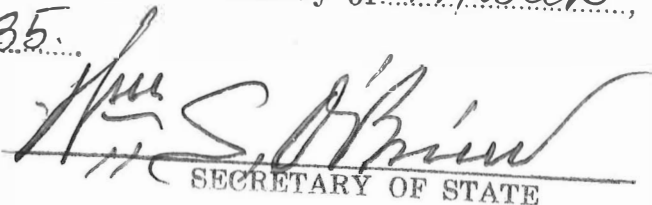
5 for agricultural or other purposes, road rollers, steam shovels,
6 compressors, pumps, stationary gas engines, threshing machines
7 or other gasoline operated machinery, except motor vehicles,
8 or who shall purchase and use such gasoline for cleaning and
9 dyeing or for manufacturing or other commercial 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 pre-
scribed by the constitution of the state, has
become a law without his approval.

This the 15th day of March,
1935.


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. Vickers

Chairman House Committee

Originated in the *Senate*

Takes effect *90 days from* passage.

Charles M. ...

Clerk of the Senate

W. S. Hance

Clerk of the House of Delegates

Chas. E. Hogg

President of the Senate

John S. Peter

Speaker House of Delegates

The within.....this the.....

day of....., 1935.

Governor

Filed in the office of the Secretary of State
of West Virginia. **MAR 15 1935**

Wm. S. O'BRIEN,
Secretary of State