

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1935



ENROLLED

SENATE BILL No. 291

(By Mr. Hodge)



PASSED March 9, 1935

In Effect 90 days from Passage

ENROLLED

Senate Bill No. 291

(BY MR. HODGES, MR. PRESIDENT) (by request)

[Passed March 9, 1935; in effect ninety days from passage.]

AN ACT to amend article one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, by adding section two-(a), relating to the refunding of excess payment of taxes.

Be it enacted by the Legislature of West Virginia:

That article one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, be amended by adding section two-(a), relating to the refunding of excess payment of taxes, to read as follows:

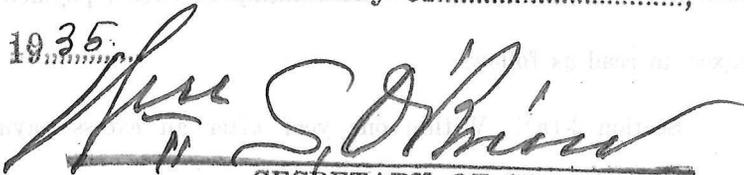
Section 2-(a). Within one year after an excess payment of a state tax, the taxpayer may submit to the tax commissioner

3 a certified claim for a refund. If the tax commissioner
4 determines that there has been an excess payment and that the
5 claim for a refund is legitimate, he shall issue his requisition
6 upon the treasurer for the refunding of the proper amount.
7 The auditor shall issue his warrant to the treasurer, and the
8 treasurer shall pay the warrant out of the fund into which
9 the amount was originally paid.

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



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.

Phineas M. ...

Clerk of the Senate

W. S. Hall

Clerk of the House of Delegates

Chas. E. Hoops

President of the Senate

James R. ...

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