

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1937



ENROLLED

HOUSE BILL No. 112

(By Mr. Brotherton)



PASSED March 3, 1937

In Effect April 1-1937. Passage

ENROLLED

House Bill No. 112

(BY MR. BROTHERTON)

[Passed March 3, 1937; in effect April 1, 1937.]

AN ACT to amend and reenact section two-c, chapter eighty-six, acts of the Legislature of West Virginia, regular session, one thousand nine hundred thirty-five, relating to businesses, occupation and privilege taxes.

Be it enacted by the Legislature of West Virginia:

That section two-c, chapter eighty-six, acts of the Legislature of West Virginia, one thousand nine hundred thirty-five, be amended and reenacted to read as follows:

Section two-c. *Measure and Amount of Tax On Selling*

2 *Tangible Property; Exemptions.* Upon every person engag-
3 ing or continuing within this state in the business of selling
4 any tangible property whatsoever, real or personal, includ-
5 ing the sale of food, and the services incident to the sale of
6 food in hotels, restaurants, cafeterias, confectioneries, and

7 other public eating houses, except sales by any person en-
8 gaging or continuing in the business of horticulture, agricul-
9 ture or grazing, or of selling stocks, bonds or other evidences
10 of indebtedness, there is likewise hereby levied, and shall be
11 collected, a tax equivalent to one-half of one per cent of the
12 gross income of the business, except that in the case of a
13 wholesaler or jobber, the tax shall be equal to fifteen one-
14 hundredths of one per cent of the gross income of the busi-
15 ness.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Carl B. Galt

Chairman Senate Committee

Quinn Walker

Chairman House Committee

Originated in the.....

Takes effect.....passage.

Charles D. Smith

Clerk of the Senate

Mo. L. Stace

Clerk of the House of Delegates

Chas. E. Hoyle

President of the Senate

James Ray Thomas

Speaker House of Delegates

The within *Approved* this the *10th*

day of *March*, 1937.

Armen A. Ak

Governor.

Filed in the office of the Secretary of State
of West Virginia. **MAR 10 1937**
Wm. S. O'BRIEN,
Secretary of State