WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1937

ENROLLED

HOUSE BILL No. 112

(By Mr. Brotherton)

PASSED March 3, 1937

In Effect April 1, 1937. Passage
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 Tangible Property; Exemptions. Upon every person engaging or continuing within this state in the business of selling any tangible property whatsoever, real or personal, including the sale of food, and the services incident to the sale of food in hotels, restaurants, cafeterias, confectioneries, and
other public eating houses, except sales by any person engaging or continuing in the business of horticulture, agriculture or grazing, or of selling stocks, bonds or other evidences of indebtedness, there is likewise hereby levied, and shall be collected, a tax equivalent to one-half of one per cent of the gross income of the business, except that in the case of a wholesaler or jobber, the tax shall be equal to fifteen one-hundredths of one per cent of the gross income of the business.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the ____________________________

Takes effect ____________________________ passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within ____________________________ this the 10th

day of ____________________________ , 1937.

[Signature]
Governor

Filed in the office of the Secretary of State of West Virginia MAR 10, 1937

Wm. S. O'BRIEN, Secretary of State