

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1937



ENROLLED

SENATE BILL No. 241

(By Mr. Howard.)



PASSED March 13th 1937

In Effect 90 days from **Passage**

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Senate Bill No. 241

(BY MR. HOWARD) (by request)

[Passed March 13, 1937; in effect ninety days from passage.]

AN ACT to amend and reenact sections three and twenty-two, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, relating to the state gasoline tax.

Be it enacted by the Legislature of West Virginia:

That sections three and twenty-two, 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 3. There is hereby imposed upon every person
2 who is a distributor, retail dealer or importer under the

3 terms of this article, an excise tax based on the quantities
4 of all gasoline sold, purchased or used in this state on and
5 after the first day of April, one thousand nine hundred
6 thirty-seven (except as herein provided), which tax shall
7 until July one, one thousand nine hundred thirty-nine, be
8 equivalent to five cents per gallon thereof and shall be paid
9 as hereinafter provided. On and after the first day of July,
10 one thousand nine hundred thirty-nine, the tax herein pro-
11 vided shall be equivalent to four cents per gallon.

12 A distributor shall use as the measure of the tax the
13 gallonage sold, for whatever use, in this state (as provided in
14 section four of this article), and the gallonage used by him in
15 motor vehicles operated in this state. A retail dealer shall use
16 as the measure of the tax the gallonage purchased or obtained
17 by him. An importer shall use as the measure of the tax the
18 gallonage purchased by him for use in motor vehicles to be
19 operated in this state.

20 The special excise tax imposed by this article shall be paid
21 by the person first selling, or using in this state, the gallonage
22 of gasoline which under this article shall form the measure of
23 such tax; but in no case shall any such gallonage be used more

24 than once in determining taxes due hereunder. The taxes im-
25 posed by this article are in addition to all other taxes now im-
26 posed or prescribed by law.

27 The excise tax imposed by this article shall accrue from the
28 date of sale or purchase of the gasoline, whichever accords
29 with the method of reporting required by this article, or con-
30 forms with the election of the taxpayer in the case of dis-
31 tributors; and the penalties imposed by section thirteen of
32 this article shall accrue from the date they become due and
33 payable, and such taxes and penalties shall be and remain a
34 charge and lien upon the properties, both personal and real, of
35 the person liable to pay such taxes and penalties, superior to
36 any lien created after such taxes and penalties accrue. No
37 title shall vest or be transferred as to any such property, ex-
38 cept subject to the lien for such taxes and penalties, and no
39 such property shall be transferred or delivered, in whole or in
40 part, until after payment to the tax commissioner is made of
41 the amount of such taxes and penalties due.

Sec. 22. All taxes collected under the provisions of this
2 article shall be paid into the state treasury and shall be
3 used only for the purpose of the reconstruction, main-

4 tenance and repair of roads and highways, and for the
5 payment of the interest and sinking fund on state bonds
6 issued for road purposes.

7 Unless required for such bond requirements, one fifth
8 of the taxes collected under the provisions of this article
9 shall until July one, one thousand nine hundred thirty-nine
10 be used for secondary roads.

11 Any moneys received by the state and required to be
12 repaid shall be treated as moneys erroneously paid into
13 the treasury, and refunds shall be made and be payable
14 out of the same fund into which paid.

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

San J. B. Salbaugh

Chairman Senate Committee

Wm. B. Belter

Chairman House Committee

Originated in the.....

Takes effect..... passage.

Charles J. Smith

Clerk of the Senate

Wm. S. Hance

Clerk of the House of Delegates

Chas. E. Hays

President of the Senate

J. T. Thomas

Speaker House of Delegates

The within *Approved* this the *19th*

day of *March*, 1937.

James A. Bell

Governor

JARRETT PRINTING COMPANY, CHARLESTON, W. VA. 

Filed in the office of the Secretary of State
of West Virginia. **MAR 19 1937**
Wm. S. O'BRIEN,
Secretary of State