

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1937



ENROLLED

SENATE BILL No. 268

(By Mr. Wiseman.)



PASSED March 17th 1937

In Effect from Passage

ENROLLED
Senate Bill No. 268

(BY MR. WISEMAN)

[Passed March 12, 1937; in effect 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, as last amended, relating to the 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, as last amended, be amended and reenacted to read as follows:

Section 20. Any person who shall buy, in quantities of
2 twenty-five gallons or more at any one time, any gasoline as

3 defined in this article, for the purpose of and the same is
4 actually used for, operating and propelling tractors and gas
5 engines used for agricultural purposes and threshing ma-
6 chines, which gasoline shall have been previously included
7 in the measure by which the excise tax imposed by this
8 article is determined, shall be reimbursed and repaid a sum
9 equal to the amount of such tax, upon presenting to the tax
10 commissioner an affidavit accompanied by a ticket or invoice
11 from the distributor or retail dealer, showing such purchase,
12 which affidavit shall set forth the total amount of such
13 gasoline purchased and used by such consumer, other than
14 in motor vehicles operated in this state, and how used; and
15 the tax commissioner upon the receipt of such affidavit and
16 ticket or invoice shall cause to be refunded to such consumer
17 such tax paid on gasoline purchased and used other than
18 for motor vehicles as aforesaid: *Provided*, That the tax
19 commissioner shall cause refund to be made under au-
20 thority of this section only when application for refund, as
21 herein provided, is filed with the tax commissioner, upon
22 forms prepared and furnished by the tax commissioner,
23 within sixty days from the date of purchase or delivery of

24 the gasoline: *Provided further,* That no refund shall be
25 allowed under authority of this section on gasoline pur-
26 chased and used for any purpose when the same shall be
27 reused for the purpose of propelling motor vehicles.

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

Carl B. Galbreath
.....
Chairman Senate Committee

Walter B. Baker
.....
Chairman House Committee

Originated in the.....

Takes effect..... passage.

Chambers
.....
Clerk of the Senate

Mo. Isaac
.....
Clerk of the House of Delegates

Chas. E. Hodges
.....
President of the Senate

J. K. Thomas
.....
Speaker House of Delegates

The within *Approved*..... this the *19th*

day of *March*....., 1937.

James C. Stahl
.....
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