WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1939

ENROLLED

HOUSE BILL No. 288

(By Mr. Streeter By request)

PASSED March 1, 1939

In Effect ninety day from Passage
ENROLLED

House Bill No. 288

(By Mr. Strouss, by request)

[Passed March 1, 1939; 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, as amended, by adding thereto a new section to be known as section four-a, relating to the powers and duties of the tax commissioner.

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, as amended, be amended by adding thereto a new section to be known as section four-a, relating to the powers and duties of the tax commissioner.

Section 4-a. Tax Commissioner Authorized to Collect, Tabulate, Classify, and Make Public Tax and Revenue Statistics.

In addition to the reports, information, and recommendations required under section four of this article, the tax commissioner is authorized and empowered to collect, tabulate, and
classify, and make public from time to time in such manner as he may deem proper, detailed statistics relating to the revenues collected by the state.

Such statistics may be prepared and made public in a manner so as to provide accurate and useful information to government and commerce and, insofar as practicable, shall, with respect to each state revenue law, and for the state as a whole and from within each county and municipality thereof, show the gross revenue yield, the total amount of business income reported from which such revenue is derived, the total number of taxpayers, the number of taxpayers within any statutory classification, and the gross revenue yield, together with the total amount of business income reported from any such statutory classification of taxpayers.

The tax commissioner may also make public such group statistics for similar or related units of business and industry within any statutory classification of taxpayers: Provided, however, That in carrying out the provisions of this section, the tax commissioner shall not make public the tax return, or any part thereof, of any individual, firm, or corporation,
nor disclose in any manner statistics or information concern-
ning the personal affairs of any individual or the business of
any single firm or corporation.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within [Signature] this the 95th day of [Signature], 1939.

Governor.

Filed in the office of the Secretary of State of West Virginia MAR 9 1939

Wm. S. O'Brien
Secretary of State