

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1939



ENROLLED

HOUSE BILL No. 288

(By Mr. Strouse, by request)



PASSED March 1, 1939

In Effect ninety days from Passage

007

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**House Bill No. 288**

(BY MR. STROUSS, by request)

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[Passed March 1, 1939; in effect ninety days from passage.]

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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, Tabu-*

2 *late, Classify, and Make Public Tax and Revenue Statistics.*

3 In addition to the reports, information, and recommendations

4 required under section four of this article, the tax commis-

5 sioner is authorized and empowered to collect, tabulate, and

6 classify, and make public from time to time in such manner  
7 as he may deem proper, detailed statistics relating to the  
8 revenues collected by the state.

9 Such statistics may be prepared and made public in a  
10 manner so as to provide accurate and useful information to  
11 government and commerce and, insofar as practicable, shall,  
12 with respect to each state revenue law, and for the state as  
13 a whole and from within each county and municipality  
14 thereof, show the gross revenue yield, the total amount of  
15 business income reported from which such revenue is de-  
16 rived, the total number of taxpayers, the number of taxpayers  
17 within any statutory classification, and the gross revenue  
18 yield, together with the total amount of business income  
19 reported from any such statutory classification of taxpayers.

20 The tax commissioner may also make public such group  
21 statistics for similar or related units of business and industry  
22 within any statutory classification of taxpayers: *Provided,*  
23 *however,* That in carrying out the provisions of this section,  
24 the tax commissioner shall not make public the tax return,  
25 or any part thereof, of any individual, firm, or corporation,

26 nor disclose in any manner statistics or information concern-  
 27 ing the personal affairs of any individual or the business of  
 28 any single firm or corporation.

*(Faint, mirrored text and signatures, likely bleed-through from the reverse side of the page)*

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

*Ed Wiseman*

Chairman Senate Committee

*Reed B. Galter*

Chairman House Committee

Originated in the *House of Delegates*

Takes effect *ninety days from* passage.

*John J. ...*

Clerk of the Senate

*W. S. Hall*

Clerk of the House of Delegates

*Wm. ...*

President of the Senate

*James Kay Howard*

Speaker House of Delegates

The within *approved* this the *9<sup>th</sup>*

day of *March*, 1939.

*Wm. S. O'Brien*

Governor.



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

Wm. S. O'BRIEN, Secretary of State