ENROLLED
Senate Bill No. 56

(By Mr. Pault)

[Passed March 10, 1939; in effect ninety days from passage.]

AN ACT to amend and reenact section two-a, article one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended by chapter eighty-seven, acts of the Legislature, regular session, one thousand nine hundred thirty-five, relating to refunds of taxes erroneously collected.

Be it enacted by the Legislature of West Virginia:

That section two-a, article one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended by chapter eighty-seven, acts of the Legislature, regular session, one thousand nine hundred thirty-five, be amended and reenacted to read as follows:
Section 2-a. *Refund of Taxes Erroneously Collected.* On
and after the effective date of this act, any taxpayer claiming
to be aggrieved through being required to pay any tax into
the treasury of this state, may, within two years from the
date of such payment, and not after, file with the official or
department through which the tax was paid, a petition in
writing to have refunded to him any such tax, or any part
thereof, the payment whereof is claimed by him to have been
required unlawfully; and if, on such petition, and the proofs
filed in support thereof, the official collecting the same shall
be of the opinion that the payment of the tax collected, or
any part thereof was improperly required, he shall refund
the same to the taxpayer by the issuance of his or its requisition
on the treasury; and the auditor shall issue his warrant
on the treasurer therefor, payable to the taxpayer entitled to
the refund, and the treasurer shall pay such warrant out of
the fund into which the amount so refunded was originally
paid: *Provided, however,* That no refund shall be made, at
any time, on any claim involving the assessed valuation or
appraisalment of property which was fixed at the time the tax
was originally paid.
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 Senate

Takes effect Ninety days from 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 appears this the 15th day of March, 1939.

[Signature]
Governor

Filed in the office of the Secretary of State of West Virginia on MAR 16 1939.

Wm. S. O'Brien, Secretary of State