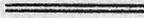


WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1939



ENROLLED

SENATE BILL No. 56

(By Mr. Daull)

PASSED March 10th 1939

In Effect Thirty days from Passage



56

ENROLLED
Senate Bill No. 56

(BY MR. PAULL)

[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
2 and after the effective date of this act, any taxpayer claiming
3 to be aggrieved through being required to pay any tax into
4 the treasury of this state, may, within two years from the
5 date of such payment, and not after, file with the official or
6 department through which the tax was paid, a petition in
7 writing to have refunded to him any such tax, or any part
8 thereof, the payment whereof is claimed by him to have been
9 required unlawfully; and if, on such petition, and the proofs
10 filed in support thereof, the official collecting the same shall
11 be of the opinion that the payment of the tax collected, or
12 any part thereof was improperly required, he shall refund
13 the same to the taxpayer by the issuance of his or its requis-
14 tion on the treasury; and the auditor shall issue his warrant
15 on the treasurer therefor, payable to the taxpayer entitled to
16 the refund, and the treasurer shall pay such warrant out of
17 the fund into which the amount so refunded was originally
18 paid: *Provided, however,* That no refund shall be made, at
19 any time, on any claim involving the assessed valuation or
20 appraisement of property which was fixed at the time the tax
21 was originally paid.

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

E. O. Wiseman

Chairman Senate Committee

Neil B. Butler
Chairman House Committee

Originated in the *Senate*

Takes effect *thirty days* passage

Charles King
Clerk of the Senate

Geo. Stull
Clerk of the House of Delegates

Wm. McLean
President of the Senate

James Kay Thomas
Speaker House of Delegates

The within *approved* this the *15th*

day of *March*, 1939.

James A. Holt
Governor



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

Wm. S. O'BRIEN,
Secretary of State