

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1939



ENROLLED

HOUSE BILL No. 107

(By Mr. Strouss)



PASSED Feb. 17, 1939

In Effect June 30, 1939 ~~Passage~~

#101

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House Bill No. 107

(BY MR. STROUSS)

[Passed February 17, 1939; in effect June 30, 1939.]

AN ACT to amend and reenact section three, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended, relating to tax on gasoline.

Be it enacted by the Legislature of West Virginia:

That section three, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended, be further amended and reenacted to read as follows:

Article 14. Gasoline Tax.

Section 3. *Amount, Duration, Measure and Lien of Tax.*

2 There is hereby imposed upon every person who is a distributor,
3 retail dealer or importer under the terms of this article, an
4 excise tax based on the quantities of all gasoline produced,
5 purchased, sold or used in this state, which tax shall, until

6 July first, one thousand nine hundred forty-one, be equivalent
7 to five cents per gallon thereof, and shall be paid as herein-
8 after provided. On and after July first, one thousand nine
9 hundred forty-one, the tax herein provided shall be equivalent
10 to four cents per gallon.

11 A distributor, importer, or retail dealer shall use as the
12 measure of the tax the gallonage produced, purchased, sold
13 or used in this state (as provided in section four of this
14 article). Gallonage shall be included in the measure of the
15 tax by refiners and producers when such gallonage has been
16 placed into any tank from which withdrawals are made for
17 sales or transfer to any other person.

18 The excise tax imposed by this article shall be paid by the
19 person first producing, or receiving in this state, the gallonage
20 of gasoline which under this article shall form the measure of
21 such tax; but in no case shall any such gallonage be used more
22 than once in determining taxes due hereunder. The taxes im-
23 posed by this article are in addition to all other taxes now
24 imposed by law.

25 The excise tax imposed by this article shall accrue from the
26 date of production, purchase, sale or use of the gasoline. The

27 penalties imposed by section thirteen of this article shall accrue
28 from the date they become due and payable, and such taxes and
29 penalties shall be and remain a charge and lien upon the prop-
30 erties, both personal and real, of the person liable to pay such
31 taxes and penalties, superior to any lien created after such
32 taxes and penalties accrue. Whenever a distributor, importer
33 or retail dealer ceases to engage in business within this state by
34 reason of the discontinuance, sale or transfer of the business of
35 such distributor, importer or retail dealer, it shall be his duty
36 to notify the tax commissioner in writing at the time the dis-
37 continuance, sale or transfer takes effect. Such notice shall give
38 the date of discontinuance and in the event of a sale or transfer
39 of the business, the date thereof and the name and address of
40 the purchaser or transferee thereof; all taxes accruing under
41 this article, but not yet due and payable under the provisions
42 of this article shall, notwithstanding such provisions, become
43 due and payable concurrently with such discontinuance, sale or
44 transfer, and it shall be the duty of such distributor, importer
45 or retail dealer to make a report and pay all such taxes, and to
46 surrender to the tax commissioner the license certificate there-
47 tofore issued, under the provisions of this article.

48 Unless the notice shall have been given to the tax com-
49 missioner as above provided, such purchaser or transferee
50 shall be liable to the state of West Virginia for the amount
51 of all taxes and penalties, under this article accrued against
52 such distributor, importer or retail dealer so selling or trans-
53 ferring his business, on the date of such sale or transfer, but
54 only to the extent of the value of the property and business
55 thereby acquired from such distributor, importer or retail
56 dealer.

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

Frank M. Mendenhall
 Acting Chairman Senate Committee

Deke B. Baeten
 Chairman House Committee

Originated in the *House of Delegates*

Takes effect *June 30, 1939* passage.

Charles A. Smith
 Clerk of the Senate

Geo. S. Hall
 Clerk of the House of Delegates

James K. Thomas
 President of the Senate

James K. Thomas
 Speaker House of Delegates

The within *approved* this the *27th*
 day of *February*, 1939.

James A. Lee

Governor.



Filed in the office of the Secretary of State
 of West Virginia. **FEB 27 1939**

Wm. S. O'BRIEN,
 Secretary of State