

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1939



ENROLLED

HOUSE BILL No. 288

(By Mr. Strawser, by request)



PASSED March 1, 1939

In Effect ninety days from Passage

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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, 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.

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

Ed Wiseman

Chairman Senate Committee

Agnes B. Balte

Chairman House Committee

Originated in the *House of Delegates*

Takes effect *ninety days from* passage.

Chas. Johnson

Clerk of the Senate

Wm. S. Stace

Clerk of the House of Delegates

Wm. S. Stace

President of the Senate

James Kay House

Speaker House of Delegates

The within *approved* this the *9th*

day of *March*, 1939.

Wm. S. Stace

Governor.



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

Wm. S. O'BRIEN,
Secretary of State