WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1941

ENROLLED

HOUSE BILL No. 211

(By Mr. Ballard, of Mercer)

PASSED February 21, 1941

In Effect from Passage
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 by chapter one hundred twenty-five, acts of the Legislature, regular session, one thousand nine hundred thirty-nine, 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 by chapter one hundred twenty-five, acts of the Legislature, regular session, one thousand nine hundred thirty-nine, be further amended and reenacted to read as follows:


Section 3. Amount, Duration, Measure and Lien of Tax:
Notice of Discontinuance, etc., of Business.—There is hereby imposed upon every person who is a distributor, retail dealer or importer under the terms of this article, an excise tax based on the quantities of all gasoline produced, purchased, sold or used in this state, which tax shall, until July first, one thousand nine hundred forty-three, be equivalent to five cents per gallon thereof, and shall be paid as hereinafter provided. On and after July first, one thousand nine hundred forty-three, the tax herein provided shall be equivalent to four cents per gallon.

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

The excise tax imposed by this article shall be paid by the person first producing, or receiving in this state,
the gallonage of gasoline which under this article shall
form the measure of such tax; but in no case shall any
such gallonage be used more than once in determining
taxes due hereunder. The taxes imposed by this article
are in addition to all other taxes now imposed by law.
The excise tax imposed by this article shall accrue
from the date of production, purchase, sale or use of the
gasoline. The penalties imposed by section thirteen of
this article shall accrue from the date they become due
and payable, and such taxes and penalties shall be and
remain a charge and lien upon the properties, both per-
sonal and real, of the person liable to pay such taxes
and penalties, superior to any lien created after such
taxes and penalties accrue. Whenever a distributor,
importer or retail dealer ceases to engage in business
within this state by reason of the discontinuance, sale or
transfer of the business of such distributor, importer or
retail dealer, it shall be his duty to notify the tax com-
missioner in writing at the time the discontinuance, sale
or transfer takes effect. Such notice shall give the date
of discontinuance and in the event of a sale or transfer of
the business, the date thereof and the name and address
of the purchaser or transferee thereof; all taxes accruing
under this article, but not yet due and payable under the
provisions of this article shall, notwithstanding such pro-
visions, become due and payable concurrently with such
discontinuance, sale or transfer, and it shall be the duty of
such distributor, importer or retail dealer to make a re-
port and pay all such taxes, and to surrender to the tax
commissioner the license certificate theretofore issued,
under the provisions of this article.
Unless the notice shall have been given to the tax
commissioner as above provided, such purchaser or trans-
feree shall be liable to the state of West Virginia for the
amount of all taxes and penalties, under this article ac-
crued against such distributor, importer or retail dealer
so selling or transferring his business, on the date of such
sale or transfer, but only to the extent of the value of the
property and business thereby acquired from such dis-
tributor, importer or retail dealer.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

[Signature]

Chairman House Committee

[Signature]

Originated in the House of Delegates

Takes effect from passage.

Clerk of the Senate

[Signature]

Clerk of the House of Delegates

[Signature]

President of the Senate

[Signature]

Speaker House of Delegates

[Signature]

The within approved this the 1st day of March, 1941.

Governor

[Signature]

Filed in the office of the Secretary of State of West Virginia MAR 3 1941

Wm. S. O'Brien, Secretary of State