WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1941

ENROLLED

SENATE BILL No. 89

(By Mr. Randolph, W.V. President)

PASSED March 1, 1941

In Effect July 1, 1941
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Senate Bill No. 89

(By Mr. Randolph, Mr. President)

[Passed March 1, 1941; in effect July 1, 1941.]

AN ACT to amend and reenact section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred and thirty-one, as amended, relating to exemptions of commodities under the consumers' sales tax.

Be it enacted by the Legislature of West Virginia:

That section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred and thirty-one, as amended, be amended and reenacted to read as follows:
Section 9. *Sales not Included.* The provisions of this article shall not apply to:

1. Sales of gasoline, taxable under article fourteen, chapter eleven of the official code, one thousand nine hundred thirty-one;
2. Sales of gas, steam and water delivered to consumers through mains or pipes, and sales of electricity;
3. Sales of school books required to be used in any of the schools of this state;
4. Sales to the state, its institutions or subdivisions, and sales to the United States, including sales to agencies of federal, state or local governments for distribution in public welfare or relief work, and with respect to this exemption, the procurement of surplus food through the use of blue surplus food order stamps, issued by the Federal Surplus Commodities Corporation or any federal agency shall be deemed to be a sale to the United States or to a Federal agency;
5. Sales on motor vehicles which are titled by the state road commission;
6. Sales of bread, butter, eggs, flour, and milk, as
food products, on and after the first day of July, one thousand nine hundred forty-one.

"Bread" shall mean all bakery products made from wheat flour, whole wheat flour and rye flour with a sugar content of less than ten percentum. "Butter" shall mean only natural butter produced from either sweet or sour cream, and margarines made or produced from vegetable oils, nut oils, and animal fats. "Eggs" shall mean only eggs in their original or natural shells. "Flour" shall include and mean what is commonly known as wheat flour, rye flour, buckwheat flour, and corn meal. "Milk" shall mean raw milk as produced from cows, or such milk when processed or canned for human consumption, but shall not include cheeses, flavored mixtures and similar products.

The exceptions and exemptions herein contained shall not apply when articles are served as a part of a meal by hotels, restaurants, or others serving food.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

[Signatures]
Chairman Senate Committee

Chairman House Committee

Originated in the Senate

Takes effect July 1, 1941

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 16th day of March, 1941.

Governor

Filed in the office of the Secretary of State of West Virginia MAR 14 1941

Wm. S. O'Brien
Secretary of State