

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1941

ENROLLED

SENATE BILL No. 89

(By Mr. Randolph, Mr. President)

PASSED March 1941

In Effect July 1, 1941 Passage



ENROLLED
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

2 article shall not apply to:

3 (1) Sales of gasoline, taxable under article fourteen,
4 chapter eleven of the official code, one thousand nine
5 hundred thirty-one;

6 (2) Sales of gas, steam and water delivered to con-
7 sumers through mains or pipes, and sales of electricity;

8 (3) Sales of school books required to be used in
9 any of the schools of this state;

10 (4) Sales to the state, its institutions or subdivisions,
11 and sales to the United States, including sales to agen-
12 cies of federal, state or local governments for distribution
13 in public welfare or relief work, and with respect to this
14 exemption, the procurement of surplus food through the
15 use of blue surplus food order stamps, issued by the
16 Federal Surplus Commodities Corporation or any federal
17 agency shall be deemed to be a sale to the United States
18 or to a Federal agency;

19 (5) Sales on motor vehicles which are titled by the
20 state road commission;

21 (6) Sales of bread, butter, eggs, flour, and milk, as

22 food products, on and after the first day of July, one
23 thousand nine hundred forty-one.

24 "Bread" shall mean all bakery products made from
25 wheat flour, whole wheat flour and rye flour with a
26 sugar content of less than ten percentum. "Butter" shall
27 mean only natural butter produced from either sweet or
28 sour cream, and margarines made or produced from vege-
29 table oils, nut oils, and animal fats. "Eggs" shall mean
30 only eggs in their original or natural shells. "Flour"
31 shall include and mean what is commonly known as
32 wheat flour, rye flour, buckwheat flour, and corn meal.
33 "Milk" shall mean raw milk as produced from cows,
34 or such milk when processed or canned for human con-
35 sumption, but shall not include cheeses, flavored mix-
36 tures and similar products.

37 The exceptions and exemptions herein contained shall
38 not apply when articles are served as a part of a meal
39 by hotels, restaurants, or others serving food.

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

C. H. McKeown
Chairman Senate Committee

Leon Rice
Chairman House Committee

Originated in the Senate

Takes effect July 1, 1941 passage

W. Sae Weelins
Clerk of the Senate

J. Ruff
Clerk of the House of Delegates

Byron B. Rudolph
President of the Senate

Malcolm R. Arnold
Speaker House of Delegates

The within approved this the 14th
day of March, 1941.

Matthew M. Neely
Governor.

Filed in the office of the Secretary of State
of West Virginia. **MAR 14 1941**
Wm. S. O'RiEN,
Secretary of State