

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1943



ENROLLED

Committee Substitute

for HOUSE BILL No. 252

(*Originating in the committee on the Judiciary*)

(By Mr.)



PASSED March 13, 1943

In Effect from Passage

27

ENROLLED
COMMITTEE SUBSTITUTE FOR
House Bill No. 252

[Originating in the Committee on Taxation and Finance.]

[Passed March 13, 1943; in effect from passage.]

AN ACT to amend and reenact section two-(i), article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as enacted by chapter eighty-six, acts of the Legislature, regular session, one thousand nine hundred thirty-five, relating to business, occupation and privilege taxes.

Be it enacted by the Legislature of West Virginia:

That section two-(i), article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as enacted by chapter eighty-six, acts of the Legislature, regular session, one thousand nine hundred thirty-five, be amended and reenacted to read as follows:

Section 2-(i). Upon every corporation or association
2 engaging or continuing within this state in the business

3 of collecting incomes from the use of real or personal
4 property or of any interest therein, whether by lease,
5 conveyance, or otherwise, and whether the return be in
6 the form of rentals, royalties, fees, interest or otherwise,
7 the tax shall be one per cent of the gross income of any
8 such activity.

9 This act shall be operative for the calendar year begin-
10 ning January first, one thousand nine hundred forty-two
11 and subsequent years.

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

Ray F. Jimison
Chairman Senate Committee

Fred S. Rotroff
Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

Fred B. Watkins
Clerk of the Senate

J. Huff
Clerk of the House of Delegates

President of the Senate

John E. Cannon
Speaker House of Delegates

The within _____ this the _____

day of _____, 1943.

Governor.



Filed in the office of the Secretary of State
of West Virginia MAR 19 1943
Wm. S. O'BRIEN,
Secretary of State