WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1943

ENROLLED

SENATE BILL No. 177
Originating in Committee
(By Mr. )

PASSED March 6, 1943

In Effect July 1, 1943

JARRETT PRINTING COMPANY, CHARLESTON, W. VA.
ENROLLED

Senate Bill No. 172

(Originating in the Committee on Finance.)

[Passed March 6, 1943; in effect July 1, 1943.]

AN ACT to amend and reenact section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred 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 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 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;

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

(6) Sales at retail, of bread, pastries, eggs, butter, flour, milk, coffee, tea, chocolate, cocoa, nuts, fruits, groceries, vegetables and meats, as food products for human consumption, the total retail price of any or all of which said food products does not exceed fifty cents when purchased as any one continuing transaction. An absolute exemption of fifty cents shall be deducted from the total of any such purchase and the exemption of five cents as provided in section three of this article shall be included in and be a part of the absolute exemption of fifty cents as herein provided.
“Milk” shall mean raw milk as produced from domestic animals or such milk when processed or canned for human consumption, but shall not include flavored mixtures and similar products.

“Groceries” shall mean all food products and all food ingredients for human consumption or for use in the preparation thereof for human consumption, ordinarily sold at grocery stores, but shall not be construed to include candies, confections, tobacco, tobacco products, beer, ale, soft drinks or beverages of like nature.

“Meats” shall include fish, sea foods, poultry and game.

The exceptions and exemptions herein contained shall not apply when any of the above products are sold by hotels, restaurants, or any like dispensers of food or drink.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Ray F. Johnson
Chairman Senate Committee

Edward G. Patullo
Chairman House Committee

Originating

Commttee on Finance

Takes effect July 1st, 1943, passage

O. J. Wells Williams
Clerk of the Senate

Clerk of the House of Delegates

James Paine
President of the Senate

John E. Alcock
Speaker House of Delegates

The within approved this the 9th day of March, 1943.

Matthew M. McElroy
Governor.

Filed in the office of the Secretary of State of West Virginia, MAR 9, 1943

Wm. S. O'Brien, Secretary of State