WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1943

ENROLLED
SENATE BILL No. 223
(By Mr. HERRING)

PASSED March 17, 1943
In Effect Ninety days from Passage

JARRETT PRINTING COMPANY, CHARLESTON, W. VA.
AN ACT to amend and reenact sections one and five, article twelve-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, all relating to privilege tax on certain carrier corporations.

Be it enacted by the Legislature of West Virginia:

That sections one and five, article twelve-a, 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 1. Definitions. When used in this article the term "company" shall include any partnership, joint adventure, joint stock company or association.
The phrase "motor vehicle carrier" shall mean any person engaged in the transportation of passengers or property, or both, for compensation by motor propelled vehicle for the operation of which a permit or certificate of convenience or convenience and necessity is required by law.

The term "ton-mile" shall be a unit of transportation meaning transportation of one net ton in weight a distance of one mile.

The term "passenger-mile" means the transportation of one passenger a distance of one mile.

The term "car-mile" means the operation of a railroad car over a distance of one mile.

The term "barrel-mile" means the transportation of the equivalent of a barrel of oil a distance of one mile.

The phrase "one thousand cubic feet-mile" means the transportation of one thousand cubic feet of gas, measured at sixty degrees Fahrenheit and a pressure of thirty inches of mercury, a distance of one mile.

The term "wire-mile" means the equivalent of a single
metallic telephone or telegraph conductor one mile in length.

The phrase "motor vehicle mile" means the operation of a motor vehicle carrier over a distance of one mile.

Sec. 5. Additional Privilege Tax on Net Income of Businesses Included in Preceding Section, and on Railroad Corporations; Computing Tax. In addition to the tax imposed in the preceding sections, every motor vehicle carrier operating on the public highways of the state and every railroad corporation, railroad car corporation, express corporation or company, pipe line corporation, telephone and telegraph corporation doing business in this state shall pay an annual privilege tax for each calendar year for the privilege of doing business in the state, to be determined as follows:

(a) The tax as to motor vehicle carriers shall be equal to one and one-half per cent of the net income earned within the state, such income to be determined by ascertaining a sum bearing the proportion to the total net income of the motor vehicle carrier that its business done in West Virginia measured in motor vehicle miles of motor
vehicle carrier operation, bears to all business done, measured in like fashion.

(b) The tax as to railroad corporations shall be equal to four per cent of the net income earned within the state, such income to be determined by ascertaining a sum bearing the proportion to total net income of the corporation that its business done in West Virginia, measured in ton-miles, bears to all business done, measured in like fashion.

(c) The tax as to railroad car corporations and as to express corporations or companies shall be one and one-half per cent of net income earned within the state, such income to be determined by ascertaining a sum bearing the proportion to the total net income of the corporation or company that its business done in West Virginia, measured in car-miles of car operation, bears to all business done, measured in like fashion; Provided, however, That nothing in this act shall be construed as applying to railroad freight car corporations not owned by railroad corporations or their subsidiaries.
(d) The tax as to pipe line corporations shall be three and one-half per cent of net income earned within the state, such income to be determined by ascertaining a sum bearing the proportion to the total net income of the corporation that its business done in West Virginia, measured in barrel-miles in the case of oil and of thousand cubic feet-miles in the case of gas, bears to all business done, measured in like fashion.

(e) The tax as to telephone and telegraph corporations shall be two and three-fourths per cent of net income earned within the state as to telephone corporations, and five per cent as to telegraph corporations, such income to be determined by ascertaining a sum bearing the proportion to the total net income of the corporation that its business done in West Virginia, measured in wire-miles, bears to all business done, measured in like fashion.

(f) In computing the tax imposed by this section the total net income of a taxpayer, who shall have been taxed under the preceding section, shall be reduced by an amount bearing the proportion to such total net income that the gross income of the taxpayer which is the measu-
ure of the tax under the preceding section bears to its
total gross income from all business done wherever con-
ducted. This section shall not apply to a taxpayer taxed
under the preceding section and engaged exclusively in
business within this state.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate

Takes effect thirty days from passage

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 19th day of March, 1943.

Governor.

Filed in the office of the Secretary of State of West Virginia, March 19, 1943.

Win. S. O'Brien,
Secretary of State