WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1943

ENROLLED

SENATE BILL No. 67

(By Mr.)

PASSED March 15, 1943

In Effect
AN ACT to amend and reenact section twelve, article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, creating a lien for non-payment of business or occupational tax.

Be it enacted by the Legislature of West Virginia:

That section twelve, article thirteen, 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 12. Lien of Tax Due and Unpaid. A tax due and unpaid under this article shall be a debt due the state.

It shall be a personal obligation of the taxpayer and shall
be a lien upon the property used in the business or occupation upon which such tax is imposed provided no such tax lien shall be enforceable against a purchaser (including lien creditor) for valuable consideration without notice, unless docketed in the office of the county court in the county wherein such property is located before a deed therefor to such purchaser is delivered for record to the clerk of the county court of such county.

A penalty of five per cent of the tax shall be added for any default for thirty days or less and for each succeeding thirty days or less and for each succeeding thirty days elapsing before payment, there shall be an additional penalty of one per cent, all of which penalty shall be secured by the lien herein provided.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate

Takes effect [Handwritten text]

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within [Handwritten text] approved this the 19th day of March, 1943.

[Signature]
Governor.

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