

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1943

ENROLLED

SENATE BILL No. 172

Originating in Committee
(By ~~Mr.~~ *Mr. Finamore*)

PASSED March 6 1943

In Effect July 1-1943 Passage



171

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
2 article shall not apply to:
3 (1) Sales of gasoline, taxable under article fourteen,
4 chapter eleven of the code, one thousand nine hundred
5 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 any
9 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 agencies
12 of federal, state or local governments for distribution in
13 public welfare or relief work;

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

16 (6) Sales at retail, of bread, pastries, eggs, butter, flour,
17 milk, coffee, tea, chocolate, cocoa, nuts, fruits, groceries,
18 vegetables and meats, as food products for human con-
19 sumption, the total retail price of any or all of which said
20 food products does not exceed fifty cents when purchased
21 as any one continuing transaction. An absolute exemp-
22 tion of fifty cents shall be deducted from the total of
23 any such purchase and the exemption of five cents as
24 provided in section three of this article shall be included
25 in and be a part of the absolute exemption of fifty cents
26 as herein provided.

27 "Milk" shall mean raw milk as produced from domestic
28 animals or such milk when processed or canned for
29 human consumption, but shall not include flavored mix-
30 tures and similar products.

31 "Groceries" shall mean all food products and all food
32 ingredients for human consumption or for use in the
33 preparation thereof for human consumption, ordinarily
34 sold at grocery stores, but shall not be construed to in-
35 clude candies, confections, tobacco, tobacco products, beer,
36 ale, soft drinks or beverages of like nature.

37 "Meats" shall include fish, sea foods, poultry and game.

38 The exceptions and exemptions herein contained shall
39 not apply when any of the above products are sold by
40 hotels, restaurants, or any like dispensers of food or
41 drink.

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

Ray F. Johnson
Chairman Senate Committee

Frank A. Petroff
Chairman House Committee

Originating

Originated in the *Committee on Finance*

Takes effect *July 1st 1943* passage

A. Sae Watkins
Clerk of the Senate

J. Ashp
Clerk of the House of Delegates

James Paule
President of the Senate

John E. Amos
Speaker House of Delegates

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

Matthew M. Neely
Governor.



Filed in the office of the Secretary of State
of West Virginia **MAR 9 1943**
Wm. S. O'BRIEN,
Secretary of State