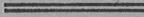


WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1943



ENROLLED

SENATE BILL No. 223

(By Mr. Herring)

PASSED March 12 1943

In Effect Twenty days from Passage



*Handwritten initials*

ENROLLED  
Senate Bill No. 223

(By MR. HANNIG)

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[Passed March 12, 1943; in effect ninety days from passage.]

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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  
2 term "company" shall include any partnership, joint ad-  
3 venture, joint stock company or association.

4 The phrase "motor vehicle carrier" shall mean any  
5 person engaged in the transportation of passengers or  
6 property, or both, for compensation by motor propelled  
7 vehicle for the operation of which a permit or certificate  
8 of convenience or convenience and necessity is required  
9 by law.

10 The term "ton-mile" shall be a unit of transportation  
11 meaning transportation of one net ton in weight a dis-  
12 tance of one mile.

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

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

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

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

23 The term "wire-mile" means the equivalent of a single

24 metallic telephone or telegraph conductor one mile in  
25 length.

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

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

12 (a) The tax as to motor vehicle carriers shall be equal  
13 to one and one-half per cent of the net income earned  
14 within the state, such income to be determined by ascer-  
15 taining a sum bearing the proportion to the total net in-  
16 come of the motor vehicle carrier that its business done  
17 in West Virginia measured in motor vehicle miles of motor

18 vehicle carrier operation, bears to all business done,  
19 measured in like fashion.

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

27 (c) The tax as to railroad car corporations and as to  
28 express corporations or companies shall be one and one-  
29 half per cent of net income earned within the state, such  
30 income to be determined by ascertaining a sum bearing  
31 the proportion to the total net income of the corporation  
32 or company that its business done in West Virginia, meas-  
33 ured in car-miles of car operation, bears to all business  
34 done, measured in like fashion; *Provided, however,* That  
35 nothing in this act shall be construed as applying to rail-  
36 road freight car corporations not owned by railroad cor-  
37 porations or their subsidiaries.

38 (d) The tax as to pipe line corporations shall be three  
39 and one-half per cent of net income earned within the  
40 state, such income to be determined by ascertaining a  
41 sum bearing the proportion to the total net income of the  
42 corporation that its business done in West Virginia,  
43 measured in barrel-miles in the case of oil and of thou-  
44 sand cubic feet-miles in the case of gas, bears to all busi-  
45 ness done, measured in like fashion.

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

54 (f) In computing the tax imposed by this section the  
55 total net income of a taxpayer, who shall have been taxed  
56 under the preceding section, shall be reduced by an  
57 amount bearing the proportion to such total net income  
58 that the gross income of the taxpayer which is the meas-

59 ure of the tax under the preceding section bears to its  
60 total gross income from all business done wherever con-  
61 ducted. This section shall not apply to a taxpayer taxed  
62 under the preceding section and engaged exclusively in  
63 business within this state.

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

Ray F. Junison  
Chairman Senate Committee

Sted S. Roberts  
Chairman House Committee

Originated in the Senate

Takes effect thirty days from passage

Fred B. Watkins  
Clerk of the Senate

J. K. Cluff  
Clerk of the House of Delegates

James Paul  
President of the Senate

John E. Anwar  
Speaker House of Delegates

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

Matthew M. Neely  
Governor.



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