

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1943

ENROLLED

SENATE BILL No. 67

(By Mr. Barrman)

PASSED March 13 1943

In Effect Twenty-fifth Passage



ENROLLED
Senate Bill No. 67

(By MR. BOREMAN)

[Passed March 13, 1943; in effect ninety days from passage.]

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
- 2 unpaid under this article shall be a debt due the state.
 - 3 It shall be a personal obligation of the taxpayer and shall

4 be a lien upon the property used in the business or occu-
5 pation upon which such tax is imposed provided no such
6 tax lien shall be enforceable against a purchaser (in-
7 cluding lien creditor) for valuable consideration with-
8 out notice, unless docketed in the office of the county
9 court in the county wherein such property is located
10 before a deed therefor to such purchaser is delivered for
11 record to the clerk of the county court of such county.

12 A penalty of five per cent of the tax shall be added for
13 any default for thirty days or less and for each succeeding
14 thirty days or less and for each succeeding thirty days
15 elapsing before payment, there shall be an additional pen-
16 alty of one per cent, all of which penalty shall be secured
17 by the lien herein provided.

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

Ray F. Johnson
Chairman Senate Committee

Fred L. Rotroff
Chairman House Committee

Originated in the Senate

Takes effect thirty days from passage

Fred B. Walker
Clerk of the Senate

J. Kilgus
Clerk of the House of Delegates

James Paull
President of the Senate

John E. Connor
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