

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1945



ENROLLED

HOUSE BILL No. 302

(By Mr. _____)



PASSED March 10 1945

In Effect from Passage

302
3-16

ENROLLED

COMMITTEE SUBSTITUTE FOR

House Bill No. 302

(Originating in the Committee on the Judiciary.)

[Passed March 10, 1945; in effect from passage.]

AN ACT to authorize agents of municipalities having gross sales tax ordinances to inspect tax returns filed by their respective taxpayers for state tax purposes in the offices of the state tax commissioner.

Be it enacted by the Legislature of West Virginia:

Section 1. *Authorizing Agents of Municipalities Having Gross Sales Tax Ordinances to Inspect Gross Sales Tax Returns in Office of State Tax Commissioner.*—It shall be the duty of the state tax commissioner, upon the written request of the mayor of any municipality having a gross sales tax ordinance, to allow the duly authorized agent of such municipality to inspect and make copies of state gross sales tax returns filed in the commissioner's office by taxpayers of such municipality, for the purpose

10 of securing information for municipal tax purposes:
11 *Provided, however,* That before such agent may inspect
12 and make copies of said returns he shall pay in advance,
13 or furnish sufficient security for, such reasonable cost
14 and expense as may be necessary to obtain such informa-
15 tion.

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

Charles C Morris
Chairman Senate Committee

J. H. DeGrutter Jr.
Chairman House Committee

Originated in the House

Takes effect from passage.

Harold Hughes
Clerk of the Senate

Steff
Clerk of the House of Delegates

Arnold W. Tickers
President of the Senate

John E. Amos
Speaker House of Delegates

The within Approved this the 16

day of March, 1945.

Clarence Modawson
Governor.



Filed in the office of
MAR 19 1945
of West Virginia

Wm. S. O'Brien,
Secretary of State