WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1945

ENROLLED

HOUSE BILL No. 302

(By Mr. ________________________________)

PASSED March 10, 1945

In Effect __________________________ 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
of securing information for municipal tax purposes:

Provided, however, That before such agent may inspect and make copies of said returns he shall pay in advance, or furnish sufficient security for, such reasonable cost and expense as may be necessary to obtain such information.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Charles C. Morris  
Chairman Senate Committee

M. Lefevere, Jr.  
Chairman House Committee

Originated in the  
HOUSE

Takes effect  
from  
passage.

D. G. Wiltse  
Clerk of the Senate

Relief  
Clerk of the House of Delegates

Arnold W. Thibodeau  
President of the Senate

John E. Amos  
Speaker House of Delegates

The within  
approved  
this the 16  

day of  
March, 1945.

Clarence Moore  
Governor.

Filed in the office of the Secretary of State of West Virginia  
MAR 19 1945

S. O'Boyle,  
Secretary of State.