

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1945



ENROLLED

HOUSE BILL No. 42

(By Mr. Honcharuk)



PASSED Feb 22 1945

In Effect 90 day from Passage

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House Bill No. 42

(By MR. HANSBARGER)

[Passed February 22, 1945; in effect ninety days from passage.]

AN ACT to amend and reenact section three, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended and reenacted by chapter one hundred, acts of the Legislature, regular session, one thousand nine hundred forty-three; and section twenty-two, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended and reenacted by chapter eighty-nine, acts of the Legislature, regular session, one thousand nine hundred forty-three, relating to tax on gasoline.

Be it enacted by the Legislature of West Virginia:

That section three, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended and reenacted by chapter one hundred, acts

of the Legislature, regular session, one thousand nine hundred forty-three; and section twenty-two, article fourteen, chapter eleven of the code of West Virginia, as last amended and reenacted by chapter eighty-nine, acts of the Legislature, regular session, one thousand nine hundred forty-three, be amended and reenacted to read as follows:

Section 3. *Amount, Duration, Measure and Lien of Tax;*

2 *Notice of Discontinuance, Etc., of Business.*—There is
3 hereby imposed upon every person who is a distributor,
4 retail dealer or importer under the terms of this article,
5 an excise tax based on the quantities of all gasoline
6 produced, purchased, sold or used in this state, which
7 tax shall until July first, one thousand nine hundred
8 forty-seven, be equivalent to five cents per gallon thereof,
9 and shall be paid as hereinafter provided. On and after
10 July first, one thousand nine hundred forty-seven, the
11 tax herein provided shall be equivalent to four cents
12 per gallon.

13 A distributor, importer, or retail dealer shall use as the
14 measure of the tax the gallonage produced, purchased,
15 sold or used in this state (as provided in section four of

16 this article). Gallonage shall be included in the measure
17 of the tax by refiners and producers when such gallonage
18 has been placed into any tank from which withdrawals
19 are made for sales or transfer to any other person.

20 The excise tax imposed by this article shall be paid by
21 the person first producing, or receiving in this state, the
22 gallonage of gasoline which under this article shall form
23 the measure of such tax; but in no case shall any such
24 gallonage be used more than once in determining taxes
25 due hereunder. The taxes imposed by this article are in
26 addition to all other taxes now imposed by law.

27 The excise tax imposed by this article shall accrue
28 from the date of production, purchase, sale or use of the
29 gasoline. The penalties imposed by section thirteen of
30 this article shall accrue from the date they become due
31 and payable. A tax due and unpaid under this article shall
32 be a debt due the state of West Virginia. It shall be a per-
33 sonal obligation of the taxpayer and shall be a lien in fa-
34 vor of the state of West Virginia upon all property and
35 rights to property, whether real or personal, belonging to
36 such taxpayer. The lien shall arise when a taxpayer fails

37 to file his return and remit the tax at the time required by
38 this article. Such lien shall not be valid or enforceable
39 against a purchaser (including lien creditor) of real estate
40 or personal property for a valuable consideration, without
41 notice unless docketed in the office of the clerk of the
42 county court as provided in sections one and two, article
43 ten-c, chapter thirty-eight of the code of West Virginia,
44 one thousand nine hundred thirty-one, as last amended
45 and reenacted by chapter ninety-nine, acts of the Legisla-
46 ture, regular session, one thousand nine hundred forty-
47 three.

48 Whenever a distributor, importer or retail dealer ceases
49 to engage in business within this state by reason of the
50 discontinuance, sale or transfer of the business of such
51 distributor, importer or retail dealer, it shall be his duty
52 to notify the tax commissioner in writing at the time of
53 the discontinuance, sale or transfer takes effect. Such no-
54 tice shall give the date of discontinuance and in the event
55 of a sale or transfer of the business, the date thereof and
56 the name and address of the purchaser or transferee
57 thereof; all taxes accruing under this article, but not yet due

58 and payable under the provisions of this article shall, not-
59 withstanding such provisions, become due and payable
60 concurrently with such discontinuance, sale or transfer,
61 and it shall be the duty of such distributor, importer or
62 retail dealer to make a report and pay all such taxes, and
63 to surrender to the tax commissioner the license certifi-
64 cate theretofore issued, under the provisions of this ar-
65 ticle.

66 Unless the notice shall have been given to the tax
67 commissioner as above provided, such purchaser or trans-
68 feree shall be liable to the state of West Virginia for the
69 amount of all taxes and penalties, under this article
70 accrued against such distributor, importer or retail dealer
71 so selling or transferring his business, on the date of
72 such sale or transfer, but only to the extent of the value
73 of the property and business thereby acquired from such
74 distributor, importer or retail dealer.

Sec. 22. *Taxes to Be Used for Road Purposes.*—All
2 taxes collected under the provisions of this article shall
3 be paid into the state treasury and shall be used only for
4 the purpose of the construction, reconstruction, mainte-

5 nance and repair of roads and highways, and for the pay-
6 ment of the interest and sinking fund on state bonds
7 issued for road purposes.

8 Unless necessary for such bond requirements, one-fifth
9 of the taxes collected under the provisions of this article
10 shall be used for secondary road purposes, until July first,
11 one thousand nine hundred forty-seven.

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

Charles C. Morris
Chairman Senate Committee

J. Ade Brantley, Jr.
Chairman House Committee

Originated in the House

Takes effect 90 days from passage.

Thomas M. Hays
Clerk of the Senate

Stiff
Clerk of the House of Delegates

Wm. M. Vickers
President of the Senate

John E. Arnos
Speaker House of Delegates

The within Approved this the 2nd

day of March, 1945.

Walter R. Stewart
Governor.



Filed in the office of the Secretary of State
of West Virginia MAR 2 1945

Wm. S. O'BRIEN,
Secretary of State