WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1947

ENROLLED

HOUSE BILL No. 1

(By Mr. Speaker [Mr. Amos])

PASSED June 13, 1947

In Effect from Passage
AN ACT to amend article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section thirteen-b, relating to the power of cities, towns and villages to levy and collect an annual privilege tax on any business or occupation, upon which the state imposes an annual privilege tax under article thirteen, chapter eleven of the code of West Virginia.

Be it enacted by the Legislature of West Virginia:

That article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section to be designated section thirteen-b, to read as follows:

Article 4. Powers, Duties and Allied Relations of Municipal Corporations, Councils or Officers.

Section 13-b. Business and Occupation Tax.—Whenever any business or occupation, upon which the state imposes
an annual privilege tax under article thirteen, chapter
eleven of this code, as amended, is engaged in or carried
on within any city, town or village of the state, the council
or similar governing body may by ordinance, unless pro-
hibited by existing law, impose a similar privilege tax
thereon for the use of the city, town or village: Provided,
however, That in no case shall the rate of such municipal
privilege tax on a particular activity exceed the rate im-
posed by the state, exclusive of surtaxes.

Any taxes levied pursuant to authority of this section
may be made operative as of the first day of the current
fiscal year and each year thereafter.

If any sentence or paragraph of this section shall for
any reason be adjudged invalid by any court of competent
jurisdiction, such judgment shall not affect, impair or
invalidate the remainder thereof, but shall be confined
in its operation to the sentence or paragraph or part
thereof, directly involved in the controversy in which
such judgment shall have been rendered.

All acts, special or general, inconsistent with the pro-
visions hereof are hereby repealed.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Forest L. McNea
Chairman Senate Committee

R.L. Matthews
Chairman House Committee

We hereby certify that the foregoing bill, originating in the House of Delegates, takes effect from passage.

Thomath M. Kepp
Clerk of the Senate

Clerk of the House of Delegates

Arnold W. Vickers
President of the Senate

John E. Amos
Speaker of the House of Delegates

The within approved this the 27th day of June, 1947.

Governor.

Filed in the Office of the Secretary of State of West Virginia

JUN 27 1947

WM. S. O'BRIEN,
SECRETARY OF STATE