

WEST VIRGINIA LEGISLATURE  
*Extraordinary* REGULAR SESSION, 1947



ENROLLED

HOUSE BILL No. 1

(By Mr. Speaker (Mr. Amos))



PASSED June 13 1947

In Effect from Passage



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**ENROLLED**

**House Bill No. 1**

(By MR. SPEAKER, MR. AMOS)

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[Passed June 23, 1947; in effect from passage.]

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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  
2 any business or occupation, upon which the state imposes

3 an annual privilege tax under article thirteen, chapter  
4 eleven of this code, as amended, is engaged in or carried  
5 on within any city, town or village of the state, the council  
6 or similar governing body may by ordinance, unless pro-  
7 hibited by existing law, impose a similar privilege tax  
8 thereon for the use of the city, town or village: *Provided,*  
9 *however,* That in no case shall the rate of such municipal  
10 privilege tax on a particular activity exceed the rate im-  
11 posed by the state, exclusive of surtaxes.

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

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

22 All acts, special or general, inconsistent with the pro-  
23 visions hereof are hereby repealed.

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

*Forest L. McNeen*

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.

*Howard Myers*

Clerk of the Senate

*James*

Clerk of the House of Delegates

*Arnold M. Vickers*

President of the Senate

*John E. Amos*

Speaker of the House of Delegates

The within *Approved* this the *27<sup>th</sup>*  
day of *June*, 1947.

*Beaman Meadows*

Governor.



Filed in the Office of the Secretary of State  
of West Virginia *JUN 27 1947*

WM. S. O'BRIEN,  
SECRETARY OF STATE