

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1947



ENROLLED

HOUSE BILL No. 161

(By Mr. Hausbarger)



PASSED February 24, 1947

In Effect Ninety days from Passage

161

ENROLLED
House Bill No. 161
(By MR. HANSBARGER)

[Passed February 24, 1947; in effect ninety days from passage.]

AN ACT to amend article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section ten-a, providing for the exemption of the estates of certain deceased veterans from payment of forfeitures for the failure of the veterans to make returns of property for taxation.

Be it enacted by the Legislature of West Virginia:

That article three, chapter eleven 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 ten-a, to read as follows:

CHAPTER 11. TAXATION

Article 3. Assessments Generally.

Section 10-a. *Estate of Certain Deceased Veterans Ex-*

2 *empt from Payment of Forfeiture for Failure to Return*
3 *Property for Taxation.*—No forfeiture imposed by the
4 provisions of the preceding section for failure to make
5 a return of property for taxation for any year and dur-
6 ing which the veteran hereinafter mentioned was in ac-
7 tive service, from the year one thousand nine hundred
8 forty-one to one thousand nine hundred forty-six, inclu-
9 sive, shall be collected from the estate of any deceased
10 veteran who died during any such year while he was
11 in active service or within one year after his discharge
12 therefrom.

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

Forest L. McKee
Chairman Senate Committee

E. L. Matthews
Chairman House Committee

Originated in the House of Delegates

Takes effect *thirty days from* passage.

Howard Myers
Clerk of the Senate

J. R. Huff
Clerk of the House of Delegates

Donald M. Vickers
President of the Senate

John E. Amos
Speaker House of Delegates

The within *Approved* this the *3rd* day of *March*, 1947.

Clarence Meadows
Governor.



Filed in the Office of the Secretary of State
of West Virginia **MAR 4 1947**
Wm. S. O'Brien,
SECRETARY OF STATE