WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1947

ENROLLED

HOUSE BILL No. 161

(By Mr. Hausbarger)

PASSED February 24, 1947

In Effect Ninety Days from Passage
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-
empt from Payment of Forfeiture for Failure to Return Property for Taxation.—No forfeiture imposed by the provisions of the preceding section for failure to make a return of property for taxation for any year and during which the veteran hereinafter mentioned was in active service, from the year one thousand nine hundred forty-one to one thousand nine hundred forty-six, inclusive, shall be collected from the estate of any deceased veteran who died during any such year while he was in active service or within one year after his discharge therefrom.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect thirty days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor.