WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1947

ENROLLED
Senate Committee Substitute for Engrossed
HOUSE BILL No. 211

(By Mr.)

PASSED March 7, 1947

In Effect July 1, 1947
ENROLLED
SENATE COMMITTEE SUBSTITUTE FOR ENGROSSED
House Bill No. 271
[Passed March 7, 1947; in effect July 1, 1947.]

AN ACT to amend and reenact article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by amending and reenacting section six and section nineteen thereof, relating to tax on nonintoxicating beer.

Be it enacted by the Legislature of West Virginia:

That article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by amending and reenacting section six and section nineteen, all to read as follows:

Section 6. Barrel Tax.—There is hereby levied and imposed, in addition to the license taxes hereinabove provided for, a tax of two dollars and seventy-five cents on each barrel of thirty-one gallons and in like ratio on each part barrel of nonintoxicating beer manufactured in this
state for sale within this state, whether contained or sold in barrels, bottles or other containers, and a like tax is hereby levied and imposed upon all nonintoxicating beer manufactured outside of this state and brought into this state for sale within this state; but no nonintoxicating beer manufactured, sold or distributed in this state shall be subject to more than one barrel tax. The brewer manufacturing or producing nonintoxicating beer within this state for sale within this state shall pay the barrel tax on such nonintoxicating beer, and the distributor who is the original consignee of nonintoxicating beer manufactured or produced outside this state, or who brings such nonintoxicating beer into this state, shall pay the barrel tax on such nonintoxicating beer manufactured or produced outside of this state.

On or before the tenth day of each calendar month during the license period, every brewer or distributor shall make a report in writing, under oath, to the tax commissioner, in such form as may be required by the tax commissioner, showing the number of barrels of nonintoxicating beer manufactured or distributed by such person.
for the preceding calendar month, or part thereof, during which such person was engaged in business, and at the same time shall pay the tax thereon levied by this article. Within thirty days after the end of any license tax year each brewer or distributor shall make a report in writing, under oath, to the tax commissioner, in such form as may be required by the tax commissioner, showing the number of barrels of nonintoxicating beer manufactured or distributed for the preceding tax year or part thereof by such person.

Sec. 19. Revenue Collected and Paid to the State Treasurer; Administration Expense.—Taxes imposed and collected under the provisions of this article shall be paid to the state treasurer in the manner provided by law, and the taxes imposed by sections four and six of this article shall be credited to the state fund, general revenue. The expenses of administration and enforcement shall be paid out of the taxes collected under sections four and six of this article, but shall not exceed fifteen per cent of the amount so collected.
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 July 1, 1947

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 13th day of March, 1947.

Governor.

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

WM. S. O'BRIEN,
SECRETARY OF STATE