WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1947

ENROLLED

HOUSE BILL No. 379

(By Mr. Frecus)

PASSED March 8, 1947

In Effect from Passage

379
AN ACT to amend and reenact section four, article twelve-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as enacted by chapter thirty-three, acts of the Legislature, first extraordinary session, one thousand nine hundred thirty-three, relating to taxes on motor vehicle carriers.

Be it enacted by the Legislature of West Virginia:

That section four, article twelve-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as enacted by chapter thirty-three, acts of the Legislature, first extraordinary session, one thousand nine hundred thirty-three, be amended and reenacted to read as follows:

Section 4. Gross Income of Motor Vehicle Carrier, Railroad Car Corporation, Express Company, Pipe Line Corporation, Telephone and Telegraph Corporation.—Every
motor vehicle carrier operating on the public highways of this state and every railroad car corporation, express corporation or company, pipe line corporation, telephone and telegraph corporation doing business in the state shall pay to the state an annual privilege tax for each calendar year for the privilege of doing business in the State. This tax shall be equal to the gross income from all business beginning and ending within the State multiplied by the respective rates as follows: Motor vehicle carriers, railroad car corporations, express corporations, or companies, one and one half per cent; pipe line corporations, three and one-half per cent; telephone corporations two and three-fourths per cent; and telegraph corporations, five per cent.

No municipal corporation of the state shall levy a license or privilege tax on motor vehicle carriers taxed under this section.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Forest L. Moore  
Chairman Senate Committee

R. L. Matthews  
Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

Joshua Metcalf  
Clerk of the Senate

[Signature]

[Signature]  
Clerk of the House of Delegates

Arnold M. Wickers  
President of the Senate

John E. Amos  
Speaker House of Delegates

The within approved this the 14th day of March, 1947.

David Johnson  
Governor.

Filed in the Office of the Secretary of State of West Virginia, MAR 14 1947.  
WM. S. O'SHEEN,  
SECRETARY OF STATE