

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1947



ENROLLED

HOUSE BILL No. 379

(By Mr. Flaccus)



PASSED March 8, 1947

In Effect from Passage



379

ENROLLED

House Bill No. 379

(BY MR. FLACCUS)

[Passed March 8, 1947; in effect from passage.]

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

4 motor vehicle carrier operating on the public highways
5 of this state and every railroad car corporation, express
6 corporation or company, pipe line corporation, telephone
7 and telegraph corporation doing business in the state
8 shall pay to the state an annual privilege tax for each
9 calendar year for the privilege of doing business in the
10 State. This tax shall be equal to the gross income from
11 all business beginning and ending within the State mul-
12 tiplied by the respective rates as follows: Motor vehicle
13 carriers, railroad car corporations, express corporations,
14 or companies, one and one half per cent; pipe line corpo-
15 ations, three and one-half per cent; telephone corpora-
16 tions two and three-fourths per cent; and telegraph cor-
17 porations, five per cent.

18 No municipal corporation of the state shall levy a
19 license or privilege tax on motor vehicle carriers taxed
20 under this section.

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

Forest L. McNear
Chairman Senate Committee

R. L. Matthews
Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

Howard Myers
Clerk of the Senate

J. Alliff
Clerk of the House of Delegates

Arnold M. Vickers
President of the Senate

John E. Amos
Speaker House of Delegates

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

James Meadows
Governor.



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