WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1947

ENROLLED

HOUSE BILL No. 56

(By Mr. Hausbarger)

PASSED March 7, 1947

In Effect July 1, 1947

Passage
AN ACT to amend and reenact sections three and twenty-two, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended and reenacted by chapter one hundred forty-one, acts of the Legislature, regular session, one thousand nine hundred forty-five, relating to tax on gasoline.

Be it enacted by the Legislature of West Virginia:

That sections three and twenty-two, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended and reenacted by chapter one hundred forty-one, acts of the Legislature, regular session, one thousand nine hundred forty-five, be amended and reenacted to read as follows:

Section 3. Amount, Duration, Measure and Lien of 2 Tax; Notice of Discontinuance, etc., of Business.—There
is hereby imposed upon every person who is a distributor, retail dealer or importer under the terms of this article, an excise tax based on the quantities of all gasoline produced, purchased, sold or used in this state, which tax shall until July first, one thousand nine hundred forty-nine, be equivalent to five cents per gallon thereof, and shall be paid as hereinafter provided. On and after July first, one thousand nine hundred forty-nine, the tax hereinafter provided shall be equivalent to four cents per gallon. A distributor, importer, or retail dealer shall use as the measure of the tax the gallonage produced, purchased, sold or used in this state (as provided in section four of this article). Gallonage shall be included in the measure of the tax by refiners and producers when such gallonage has been placed into any tank from which withdrawals are made for sales or transfers to any other person. The excise tax imposed by this article shall be paid by the person first producing, or receiving in this state, the gallonage of gasoline which under this article shall form the measure of such tax; but in no case shall any such
gallonage be used more than once in determining taxes due hereunder.

The taxes imposed by this article are in addition to all other taxes now imposed by law.

The excise tax imposed by this article shall accrue from the date of production, purchase, sale or use of the gasoline. The penalties imposed by section thirteen of this article shall accrue from the date they become due and payable. A tax due and unpaid under this article shall be a debt due the state of West Virginia. It shall be a personal obligation of the taxpayer and shall be a lien in favor of the state of West Virginia upon all property and rights to property, whether real or personal, belonging to such taxpayer. The lien shall arise when a taxpayer fails to file his return and remit the tax at the time required by this article. Such lien shall not be valid or enforceable against a purchaser (including lien creditor) of real estate or personal property for a valuable consideration, without notice unless docketed in the office of the clerk of the county court as provided in sections one and two, article ten-c, chapter thirty-eight of the code of
West Virginia, one thousand nine hundred thirty-one, as last amended and reenacted by chapter ninety-nine, acts of the Legislature, regular session, one thousand nine hundred forty-three.

Whenever a distributor, importer or retail dealer ceases to engage in business within this state by reason of the discontinuance, sale or transfer of the business of such distributor, importer or retail dealer, it shall be his duty to notify the tax commissioner in writing at the time of the discontinuance, sale or transfer takes effect. Such notice shall give the date of discontinuance and in the event of a sale or transfer of the business, the date thereof and the name and address of the purchaser or transferee thereof; all taxes accruing under this article, but not yet due and payable under the provisions of this article shall, notwithstanding such provisions, become due and payable concurrently with such discontinuance, sale or transfer, and it shall be the duty of such distributor, importer or retail dealer to make a report and pay all such taxes, and to surrender to the tax commissioner the license cer-
Certificate theretofore issued, under the provisions of this article.

Unless the notice shall have been given to the tax commissioner as above provided, such purchaser or transferee shall be liable to the state of West Virginia for the amount of all taxes and penalties, under this article accrued against such distributor, importer or retail dealer so selling or transferring his business, on the date of such sale or transfer, but only to the extent of the value of the property and business thereby acquired from such distributor, importer or retail dealer.

Sec. 22. Taxes to be Used for Road Purposes.—All taxes collected under the provisions of this article shall be paid into the state treasury and shall be used only for the purpose of the construction, reconstruction, maintenance and repair of roads and highways, and for the payment of the interest and sinking fund on state bonds issued for road purposes.

Unless necessary for such bond requirements, one-fifth of the taxes collected under the provisions of this article shall be used for secondary road purposes, until July first, one thousand nine hundred forty-nine.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Forest L. McCane
Chairman Senate Committee

R. L. Matthews
Chairman House Committee

Originated in the House of Delegates

Takes effect July 1, 1947

J. Howard Meyers
Clerk of the Senate

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 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