WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1947

ENROLLED

SENATE BILL No. 65

(By Mr. Wykle)

PASSED March 8, 1947

In Effect July 1, 1947
ENROLLED

Senate Bill No. 65

(By Mr. Wylie)

[Passed March 8, 1947; in effect July 1, 1947.]

AN ACT to amend article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, by adding thereto a new section, numbered thirteen-a, authorizing municipal corporations to levy and collect a tax upon purchases of intoxicating liquors within municipalities.

Article 4. Powers, Duties and Allied Relations of Municipal Corporations, Councils or Officers.

Be it enacted by the Legislature of West Virginia:

That article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, be amended by adding thereto a new section, numbered thirteen-a, to read as follows:

Section 13-a. Tax on Purchases of Intoxicating Liquors Authorized.—The governing authority of every municipal corporation, whether operating under a general, special or home-rule charter, may levy and collect a tax upon
all purchases of intoxicating liquors at retail within a
municipality. The tax shall be levied upon the purchaser
and shall be added to and collected with the price of the
purchase. The tax shall not exceed two percent of the
purchase price or charge, but a tax of one cent may be
levied and collected on any fractional part of fifty cents.

Any ordinance imposing the tax authorized by this
section shall be certified by the mayor or other chief
officer of the municipality to the West Virginia Liquor
Control Commission. The commission by appropriate
rules and regulations shall provide for the collection of
such tax and for distribution thereof to the respective
municipalities for which the same shall be collected.

Such rules and regulations shall provide that all such
taxes shall be deposited with the state treasurer and
distributed quarterly by the treasurer, upon warrants
of the auditor, at the same time distribution is made to
municipalities in pursuance of the provisions of section
nineteen, article three, chapter sixty of the code.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate

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.