

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1947



## ENROLLED

SENATE BILL No. 65

(By Mr. Wyer)



PASSED March 8 1947

In Effect July 1-1947 Passage



65

**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*

2 *Authorized.*—The governing authority of every municipal  
3 corporation, whether operating under a general, special  
4 or home-rule charter, may levy and collect a tax upon

5 all purchases of intoxicating liquors at retail within a  
6 municipality. The tax shall be levied upon the purchaser  
7 and shall be added to and collected with the price of the  
8 purchase. The tax shall not exceed two percent of the  
9 purchase price or charge, but a tax of one cent may be  
10 levied and collected on any fractional part of fifty cents.

11 Any ordinance imposing the tax authorized by this  
12 section shall be certified by the mayor or other chief  
13 officer of the municipality to the West Virginia Liquor  
14 Control Commission. The commission by appropriate  
15 rules and regulations shall provide for the collection of  
16 such tax and for distribution thereof to the respective  
17 municipalities for which the same shall be collected.  
18 Such rules and regulations shall provide that all such  
19 taxes shall be deposited with the state treasurer and  
20 distributed quarterly by the treasurer, upon warrants  
21 of the auditor, at the same time distribution is made to  
22 municipalities in pursuance of the provisions of section  
23 nineteen, article three, chapter sixty of the code.

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

Forest L. McNear  
Chairman Senate Committee

R. S. Matthews  
Chairman House Committee

Originated in the Senate

Takes effect July 1-1947 passage.

Howard Myers  
Clerk of the Senate

J. Aschiff  
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 13  
day of March, 1947.

Clarence Meadows  
Governor.



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

**MAR 13 1947**  
WM. S. CRAWFORD,  
SECRETARY OF STATE