WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1947

ENROLLED

SENATE BILL No. 68

(By Mr. Harvis and Mr. Hardisty)

PASSED February 20, 1947

In Effect From Passage
ENROLLED

Senate Bill No. 68
(By MR. HARMER and MR. HARDESTY)

[Passed February 20, 1947; in effect from passage.]

AN ACT to amend and reenact section one, article two, chapter twelve of the code of West Virginia, one thousand nine hundred thirty-one, relating to the payment of taxes and other amounts due to the state of West Virginia, or to any political subdivision, official, department, board, commission or other collecting agency thereof.

Be it enacted by the Legislature of West Virginia:

That section one, article two, chapter twelve of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted to read as follows:

Article 2. Payment and Deposit of Taxes and Other Amounts Due the State of West Virginia, or any Political Subdivision, Official, Department, Board, Commission or other Collecting Agency Thereof.

Section 1. How and to Whom Taxes and Other
2 Amounts Due the State of West Virginia, or any Political Subdivision, Official, Department, Board, Commission or Other Collecting Agency Thereof May Be Paid.—All persons, firms and corporations shall promptly pay all taxes and other amounts due from them to the state, or to any political subdivision, official, department, board, commission or other collecting agency thereof authorized by law to collect the same, in money, United States currency or by check, bank draft, certified check, cashier's check, post office money order, or express money order payable and delivered to the official, department, board, commission or collecting agency thereof authorized by law to collect the same and having the account upon which such taxes or amounts are chargeable against the payer thereof: Provided, however, That no check, bank draft, certified check, cashier's check, post office money order or express money order shall be in an amount to exceed one hundred thousand dollars. The duly elected or appointed officers of the state and of its political subdivisions, departments, boards, commissions and collecting agencies having the account on which taxes or other
amounts are chargeable against the payer thereof and
authorized by law to collect the same, and their respec-
tive agents, deputies, assistants and employees shall in
no case be the agent of the payer in and about the col-
lection of such taxes or other amounts, but shall at all
times and under all circumstances be the agent of the
state, its political subdivision, official, department, board,
commission or collecting agency having the account on
which such taxes or amounts are chargeable against the
payer thereof and authorized by law to collect the same.
All acts or parts of acts inconsistent herewith are here-
by repealed.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate

Takes effect from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within is approved this the 26th day of Feb., 1947.

[Signature]
Governor.

In the Office of the Secretary of State of West Virginia, FEB 26, 1947.

WM. S. O'BRIEN,
SECRETARY OF STATE