

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1947



ENROLLED

*Senate Committee Substitute for Engrossed*  
HOUSE BILL No. 271

(By Mr. ....)



PASSED *March 7* ..... 1947

In Effect *July 1, 1947* ..... Passage



271

## ENROLLED

SENATE COMMITTEE SUBSTITUTE FOR ENGROSSED

# House Bill No. 271

[Passed March 7, 1947; in effect July 1, 1947.]

AN ACT to amend and reenact article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by amending and reenacting section six and section nineteen thereof, relating to tax on nonintoxicating beer.

*Be it enacted by the Legislature of West Virginia:*

That article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by amending and reenacting section six and section nineteen, all to read as follows:

Section 6. *Barrel Tax.*—There is hereby levied and imposed, in addition to the license taxes hereinabove provided for, a tax of two dollars and seventy-five cents on each barrel of thirty-one gallons and in like ratio on each part barrel of nonintoxicating beer manufactured in this

6 state for sale within this state, whether contained or sold  
7 in barrels, bottles or other containers, and a like tax is  
8 hereby levied and imposed upon all nonintoxicating beer  
9 manufactured outside of this state and brought into this  
10 state for sale within this state; but no nonintoxicating  
11 beer manufactured, sold or distributed in this state shall  
12 be subject to more than one barrel tax. The brewer manu-  
13 facturing or producing nonintoxicating beer within this  
14 state for sale within this state shall pay the barrel tax on  
15 such nonintoxicating beer, and the distributor who is the  
16 original consignee of nonintoxicating beer manufactured  
17 or produced outside this state, or who brings such non-  
18 intoxicating beer into this state, shall pay the barrel tax  
19 on such nonintoxicating beer manufactured or produced  
20 outside of this state.

21 On or before the tenth day of each calendar month dur-  
22 ing the license period, every brewer or distributor shall  
23 make a report in writing, under oath, to the tax commis-  
24 sioner, in such form as may be required by the tax com-  
25 missioner, showing the number of barrels of nonintoxi-  
26 cating beer manufactured or distributed by such person

27 for the preceding calendar month, or part thereof, during  
28 which such person was engaged in business, and at the  
29 same time shall pay the tax thereon levied by this article.  
30 Within thirty days after the end of any license tax year  
31 each brewer or distributor shall make a report in writing,  
32 under oath, to the tax commissioner, in such form as may  
33 be required by the tax commissioner, showing the number  
34 of barrels of nonintoxicating beer manufactured or dis-  
35 tributed for the preceding tax year or part thereof by  
36 such person.

Sec. 19. *Revenue Collected and Paid to the State Treas-*  
2 *urer; Administration Expense.*—Taxes imposed and col-  
3 lected under the provisions of this article shall be paid  
4 to the state treasurer in the manner provided by law, and  
5 the taxes imposed by sections four and six of this article  
6 shall be credited to the state fund, general revenue. The  
7 expenses of administration and enforcement shall be paid  
8 out of the taxes collected under sections four and six of  
9 this article, but shall not exceed fifteen per cent of the  
10 amount so collected.

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

Forest L. McNear  
Chairman Senate Committee

B. L. Matthews  
Chairman House Committee

Originated in the House of Delegates

Takes effect July 1, 1947 passage.

Howard Meyer  
Clerk of the Senate

J. Ashpp  
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 M. Moore  
Governor.



Filed in the Office of the Secretary of State  
of West Virginia. **MAR 13 1947**  
WM. S. O'BRIEN,  
SECRETARY OF STATE