

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1947



ENROLLED

SENATE BILL No. 68

(By Mr. Harmen & 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*
3 *Subdivision, Official, Department, Board, Commission or*
4 *Other Collecting Agency Thereof May Be Paid.*—All per-
5 sons, firms and corporations shall promptly pay all taxes
6 and other amounts due from them to the state, or to any
7 political subdivision, official, department, board, commis-
8 sion or other collecting agency thereof authorized by law
9 to collect the same, in money, United States currency or
10 by check, bank draft, certified check, cashier's check, post
11 office money order, or express money order payable
12 and delivered to the official, department, board, com-
13 mission or collecting agency thereof authorized by law
14 to collect the same and having the account upon which
15 such taxes or amounts are chargeable against the payer
16 thereof: *Provided, however,* That no check, bank draft,
17 certified check, cashier's check, post office money order
18 or express money order shall be in an amount to ex-
19 ceed one hundred thousand dollars. The duly elected
20 or appointed officers of the state and of its political sub-
21 divisions, departments, boards, commissions and collect-
22 ing agencies having the account on which taxes or other

23 amounts are chargeable against the payer thereof and
24 authorized by law to collect the same, and their respec-
25 tive agents, deputies, assistants and employees shall in
26 no case be the agent of the payer in and about the col-
27 lection of such taxes or other amounts, but shall at all
28 times and under all circumstances be the agent of the
29 state, its political subdivision, official, department, board,
30 commission or collecting agency having the account on
31 which such taxes or amounts are chargeable against the
32 payer thereof and authorized by law to collect the same.
33 All acts or parts of acts inconsistent herewith are here-
34 by repealed.

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

Forest L. McGeer
Chairman Senate Committee

R. D. Matthews
Chairman House Committee

Originated in the Senate

Takes effect from passage.

Howard Keyser
Clerk of the Senate

J. H. Jeff
Clerk of the House of Delegates

Donald M. Tickers
President of the Senate

John E. Amos
Speaker House of Delegates

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

Robert M. Mayo
Governor.

In the Office of the Secretary of State
of West Virginia **FEB 26 1947**
WM. S. O'BRIEN,
SECRETARY OF STATE