

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

ENROLLED

HOUSE BILL No. 57

(By Mr. Speaker, Mr. Flannery)

PASSED February 1, 1951

In Effect July 1, 1951 Passage



ENROLLED

House Bill No. 57

(By MR. SPEAKER, MR. FLANNERY)

[Passed February 1, 1951; in effect July 1, 1951.]

AN ACT to amend article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section two-a, relating to the imposition, collection and disposition of an additional excise tax on the sale of cigarettes.

Be it enacted by the Legislature of West Virginia:

That article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, to be designated section two-a, to read as follows:

Section 2-a. *Additional Cigarette Tax for Payment of*
2 *Veterans' Bonus Bonds.*—For the purpose of providing
3 revenue for the payment of bonds issued under and by
4 virtue of the veterans' bonus amendment to the consti-
5 tution, there is hereby levied and imposed, on and after

6 midnight of the last day of June, one thousand nine hun-
7 dred fifty-one, an additional excise tax of one-half cent
8 on each ten cigarettes, or fractional part thereof, sold
9 within this state. Except as otherwise provided in this
10 section, all provisions of this article relating to the levy,
11 imposition and collection of the regular excise tax on the
12 sale of cigarettes shall be applicable to the levy, imposi-
13 tion and collection of such additional tax. Notwithstand-
14 ing other provisions of this article to the contrary, all
15 moneys received from the additional tax imposed by this
16 section, less deductions allowed by this article for re-
17 funds and for costs of administration and operation, shall
18 be paid by the tax commissioner into the veterans' bonus
19 sinking fund, to be used solely for the payment of vet-
20 erans' bonus bonds and the interest due thereon. When-
21 ever in any fiscal year the amount of money accumulated
22 in the veterans' bonus sinking fund shall be sufficient to
23 pay at maturity all outstanding bonus bonds, together
24 with the interest due or payable thereon, the additional
25 tax imposed by this section shall expire at the end of such
26 fiscal year.

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

Robert C. Byrd
Chairman Senate Committee

James W. Loop
Chairman House Committee

Originated in the House of Delegates

Takes effect *July 1, 1951* passage.

Harmon Meyer
Clerk of the Senate

J. R. Aliff
Clerk of the House of Delegates

Robert C. Byrd
President of the Senate

W. E. Kanner
Speaker House of Delegates

The within *APPROVED* this the *13th*
day of *FEBRUARY*, 1951.

Okey L. Pattison
Governor



of West Virginia **FEB 13 1951**
D. PITT O'BRIEN,
SECRETARY OF STATE