WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1951

ENROLLED

HOUSE BILL No. 58

(By Mr. Speaker, Mr. Flannery)

PASSED February 1, 1951

In Effect July 1, 1951
ENROLLED
House Bill No. 58
(By Mr. Speaker, Mr. Flannery)

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

AN ACT to amend article sixteen, chapter eleven of the code of
West Virginia, one thousand nine hundred thirty-one, as
amended, by adding thereto a new section, to be design­
nated section six-a, relating to the imposition, collection
and disposition of an additional barrel tax on nonintoxi­
cating beer manufactured, sold or distributed in this state.

Be it enacted by the Legislature of West Virginia:

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

Section 6-a. Additional Barrel Tax for Payment of Vet­
erans’ Bonus Bonds.—For the purpose of providing reve­
 nue for the payment of bonds issued under and by virtue
 of the veterans’ bonus amendment to the constitution,
 there is hereby levied and imposed, on and after midnight
6 of the last day of June, one thousand nine hundred fifty-
7 one, an additional tax of two dollars and seventy-five cents
8 on each barrel of thirty-one gallons and in like ratio on
9 each part barrel of nonintoxicating beer manufactured in
10 this state for sale within this state, whether contained or
11 sold in barrels, bottles or other containers, and a like tax is
12 hereby levied and imposed on and after such date on all
13 nonintoxicating beer manufactured outside of this state
14 and brought into this state for sale within this state. Ex-
15 cept as otherwise provided in this section, all provisions
16 of this article relating to the levy, imposition and collec-
17 tion of the regular barrel tax on beer manufactured, sold
18 or distributed in this state shall be applicable to the levy,
19 imposition and collection of such additional barrel tax.
20 Notwithstanding other provisions of this article to the
21 contrary, all moneys received from the additional tax
22 imposed by this section, less deductions allowed by this
23 article for costs of administration and enforcement, shall
24 be paid into the veterans’ bonus sinking fund, to be used
25 solely for the payment of veterans’ bonus bonds and the
26 interest due thereon. Whenever in any fiscal year the
amount of money accumulated in the veterans' bonus sinking fund shall be sufficient to pay at maturity all outstanding bonus bonds, together with the interest due or payable thereon, the additional tax imposed by this section shall expire at the end of such fiscal year.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect July 1, 1951, passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within Approved this the 18th day of February, 1951.

Governor

Filed in the office of the Secretary of State
of West Virginia FEB 13, 1951
D. Pitt O'Brien, Secretary of State