

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951



# ENROLLED

HOUSE BILL No. 94

(By Mr. Speaker, Mr. Blunney)



PASSED March 10, 1951

In Effect July 1, 1951. ~~Passage~~



**ENROLLED**

**House Bill No. 94**

(By MR. SPEAKER, MR. FLANNERY)

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[Passed March 10, 1951; in effect July 1, 1951.]

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AN ACT to amend article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section thirteen-d, granting to municipalities the power and authority to provide by ordinance for the levy and collection of amusement taxes, and to provide penalties for the violation of such ordinance.

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

That article four, chapter eight 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 thirteen-d, to read as follows:

Section 13-d. *Amusement Tax*.—The governing authority of every municipal corporation may levy and collect an amusement or admission tax on the sale of each adult

4 ticket to any public amusement or entertainment con-  
5 ducted for private profit within the municipality. The tax  
6 shall be levied upon the purchaser and shall be added to  
7 the price of the ticket and collected by the seller. The tax  
8 shall not exceed two per cent of the price of each adult  
9 ticket except that if the amount of the tax so levied shall  
10 when computed be or contain a fraction of one cent, such  
11 fraction may be counted as one cent.

12 Any ordinance imposing such tax shall contain reason-  
13 able rules and regulations governing the collection there-  
14 of by the seller and the method of his payment and  
15 accounting therefor to the municipality, and may provide  
16 penalties for any violation of such ordinance.

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

*Robert C. Boyd*  
Chairman Senate Committee

*James W. Loop*  
Chairman House Committee

Originated in the House of Delegates

Takes effect

*July 1, 1951.*

passage.

*Howard Keeler*  
Clerk of the Senate

*R. Aliff*  
Clerk of the House of Delegates

*F. Leighton Hunter*  
President of the Senate

*W. E. Van*  
Speaker House of Delegates

The within *approved* this the *16*

day of *March*, 1951.

*Okuy L. Patton*  
Governor



RECEIVED IN THE OFFICE OF THE  
of West Virginia **MAR 16 1951**  
D. PITT O'BRIEN,  
SECRETARY OF STATE