WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1951

ENROLLED

HOUSE BILL No. 94

(By Mr. Speaker, Mr. Jolliff)

PASSED March 10, 1951

In Effect July 1, 1951
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 author-
y of every municipal corporation may levy and collect an amusement or admission tax on the sale of each adult
ticket to any public amusement or entertainment con-
ducted for private profit within the municipality. The tax
shall be levied upon the purchaser and shall be added to
the price of the ticket and collected by the seller. The tax
shall not exceed two per cent of the price of each adult
ticket except that if the amount of the tax so levied shall
when computed be or contain a fraction of one cent, such
fraction may be counted as one cent.

Any ordinance imposing such tax shall contain reason-
able rules and regulations governing the collection there-
of by the seller and the method of his payment and
accounting therefor to the municipality, and may provide
penalties for any violation of such ordinance.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Robert C. Byrd
Chairman Senate Committee

James W. Loof
Chairman House Committee

Originated in the House of Delegates

Takes effect July 1, 1951

J. Howard Perdue
Clerk of the Senate

J. H. Alliff
Clerk of the House of Delegates

W. C. Rainey
President of the Senate

W. E. Dona
Speaker House of Delegates

The within approved this the 16th day of March, 1951.

Okey E. Patience
Governor

D. Pitt O'Brien, Secretary of State