

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

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ENROLLED

SENATE BILL NO. 210

(By Messrs. Beau and Stemple)

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PASSED March 6 1951

In Effect Ninety days from Passage



**ENROLLED**

**Senate Bill No. 210**

(By MESSRS. BEAN and STEMPLE)

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[Passed March 6, 1951; in effect ninety days from passage.]

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AN ACT to amend and reenact section two-b, article thirteen, chapter eleven, of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to business and occupation tax with reference to manufactured or compounded products.

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

That section two-b, article thirteen, chapter eleven, of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 2-b. *Manufactured or Compounded Products;*  
2 *Processing of Poultry and Turkeys not Considered as*  
3 *Manufacturing or Compounding.*—Upon every person en-  
4 gaging or continuing within this state in the business of

5 manufacturing, compounding, or preparing for sale, profit,  
6 or commercial use, either directly or through the activity  
7 of others in whole or part, any article or articles, sub-  
8 stance or substances, commodity or commodities, or elec-  
9 tric power not produced by public utilities taxable under  
10 other provisions of this article, the amount of the tax to  
11 be equal to the value of the article, substance, commod-  
12 ities or electric power manufactured, compounded or  
13 prepared for sale, as shown by the gross proceeds derived  
14 from the sale thereof by the manufacturer or person  
15 compounding or preparing the same except as herein-  
16 after provided, multiplied by a rate of three-tenths of  
17 one per cent. The measure of this tax is the value of  
18 the entire product manufactured, compounded, or pre-  
19 pared in this state for sale, profit or commercial use, re-  
20 gardless of the place of sale or the fact that deliveries  
21 may be made to points outside the state. However, the  
22 dressing and processing of poultry and turkeys by a  
23 person, firm or corporation, which poultry and turkeys  
24 are to be sold on a wholesale basis by such person, firm  
25 or corporation shall not be considered as manufacturing

26 or compounding, but the sale of these products, on a  
27 wholesale basis shall be subject to the same tax as is  
28 imposed on wholesalers or jobbers as provided in section  
29 two-c of this article.

1927-28

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

*Robert C. Boyd*  
Chairman Senate Committee

*James M. Loop*  
Chairman House Committee

Originated in the Senate.

Takes effect *thirty days from* passage.

*Howard Meyer*  
Clerk of the Senate

*J. Craig*  
Clerk of the House of Delegates

*W. H. H. Hunter*  
President of the Senate

*W. E. Hanner*  
Speaker House of Delegates

I certify that the foregoing act, having been presented to the Governor for his approval, and not having been returned by him to the House of the Legislature in which it originated within the time prescribed by the constitution of the state, has become a law without his approval.

this the \_\_\_\_\_ day of \_\_\_\_\_, 1951.

This the *16<sup>th</sup>* day of *March*

Governor

19 *51*

*D. Pitt O'Brien*  
SECRETARY OF STATE

FILED IN THE OFFICE OF THE CLERK OF THE HOUSE OF DELEGATES OF WEST VIRGINIA MAR 16 1951 D. PITT O'BRIEN, SECRETARY OF STATE