WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1951

ENROLLED
SENATE BILL NO. 210

(By Messrs. Bean and Stemple)

PASSED March 6, 1951

In Effect Ninety days from Passage
ENROLLED

Senate Bill No. 210

(By MESSRS. BEAN and STEMPLE)

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

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
or compounding, but the sale of these products, on a
wholesale basis shall be subject to the same tax as is
imposed on wholesalers or jobbers as provided in section
two-c of this article.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

Chairman Senate Committee

James M. Leak

Chairman House Committee

Originated in the Senate.

Takes effect___ days from___ passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

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 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.

Governor

Secretary of State