

**WEST VIRGINIA LEGISLATURE**

**REGULAR SESSION, 1951**

---

**ENROLLED**

*Committee Substitutes for*

**SENATE BILL NO. 291**

*(Originating in the Committee  
on Finance)*

(By Mr. ....)

---

PASSED *March 10,* ..... 1951

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



168

**ENROLLED**  
COMMITTEE SUBSTITUTE  
FOR  
**Senate Bill No. 291**

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

AN ACT to amend article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section two-b, relating to the imposition, collection and disposition of an additional excise tax on the sale of cigarettes in order to provide additional revenue for the support of free schools.

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

That article seventeen, chapter eleven 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 two-b, to read as follows:

**Section 2-b. *Additional Cigarette Tax for Support of***

2 *Schools.*—For the purpose of providing additional revenue  
3 for the support of free schools, there is hereby levied and  
4 imposed, on and after midnight of the last day of June,  
5 one thousand nine hundred fifty-one, in addition to the  
6 taxes imposed by sections two and two-a of this ar-  
7 ticle an additional excise tax of one cent on each ten  
8 cigarettes, or fractional part thereof, sold within this  
9 state. Except as otherwise provided in this section, all  
10 provisions of this article relating to the levy, imposition  
11 and collection of the regular excise tax on the sale of  
12 cigarettes shall be applicable to the levy, imposition and  
13 collection of such additional tax. Notwithstanding other  
14 provisions of this article to the contrary, all moneys re-  
15 ceived from the additional tax imposed by this section,  
16 less deductions allowed by this article for refunds and  
17 for costs of administration and operation, shall be paid  
18 by the tax commissioner into the general school fund, to  
19 be used solely for the support of free schools.

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

*Robert C. Byrd*  
Chairman Senate Committee

*James M. Loop*  
Chairman House Committee

Originated in the Senate.

Takes effect *July 1, 1951* passage.

*Howard Mesley*  
Clerk of the Senate

*J. R. Aliff*  
Clerk of the House of Delegates

*Robert C. Byrd*  
President of the Senate

*W. E. Ham*  
Speaker House of Delegates

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

*Chas. L. Patterson*  
Governor.



of West Virginia  
MAR 16 1951  
D. PITT O'BRIEN,  
SECRETARY OF STATE