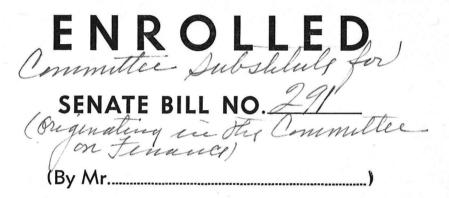
## WEST VIRGINIA LEGISLATURE

**REGULAR SESSION, 1951** 



PASSED March 10, 1951

In Effect uly / 1957 Passage

## 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

Enr. Com. Sub. for S. B. No. 291] 2

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

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

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Chairman Senate Committee mes Chairman House Committee Originated in the Senate. passage. Takes effect Buch Clerk of the Senate Clerk of the House of Delegates 0000 President of the Senate

Speaker House of Delegates

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Governor.

D. PITT O'BRIEN,

SECRETARY OF STATE

, 1951.

