WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1951

ENROLLED

SENATE BILL NO. 299

(By Mr. [Signature])

PASSED March 9, 1951

In Effect July 1, 1951
AN ACT to amend and reenact section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to consumers sales tax exemptions.

Be it enacted by the Legislature of West Virginia:

That section nine, article fifteen, 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 9. Sales Not Included.—The provisions of this article shall not apply to:

1. Sales of gasoline, taxable under article fourteen, chapter eleven of this code.
2. Sales of gas, steam and water delivered to con-
sumers through mains or pipes, and sales of electricity.

(3) Sales of school books required to be used in any of the schools of this state.

(4) Sales to the state, its institutions or subdivisions, and sales to the United States, including sales to agencies of federal, state or local governments for distribution in public welfare or relief work.

(5) Sales on motor vehicles which are titled by the state road commission.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Robert C. Byrd
Chairman Senate Committee

James W. Logg
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1951

James Douglass
Clerk of the Senate

H. Gaunt
Clerk of the House of Delegates

Lyle H. Smith
President of the Senate

W.E. Harris
Speaker House of Delegates

The within approved this the 16th

day of March, 1951.

Alfred E. Clapp
Governor.

of West Virginia

MAR. 16, 1951

D. Pitt O'Brien,
Secretary of Senate