WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1951

ENROLLED

SENATE BILL NO. 308

(By Mr. James)

PASSED March 9, 1951

In Effect July 1, 1951

Passage
AN ACT to amend and reenact section five, article five, chapter eight-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the levy and collection of amusement taxes by home rule municipalities.

Be it enacted by the Legislature of West Virginia:

That section five, article five, chapter eight-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 5. Amusement Tax.—A city may levy and collect an admission and amusement tax upon any public amusement or entertainment conducted for private profit or gain. The tax shall be added to and collected with the price of admission, or other charge for the
amusement or entertainment. The tax shall not exceed two per cent of the admission price or charge, but a tax of one cent may be levied and collected in any case.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1951 passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor.