

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

ENROLLED

SENATE BILL NO. 308

(By Mr. Amos)

PASSED March 9 1951

In Effect July 1, 1951 Passage



308

ENROLLED

Senate Bill No. 308

(By MR. AMOS)

[Passed March 9, 1951; in effect July 1, 1951.]

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
2 collect an admission and amusement tax upon any public
3 amusement or entertainment conducted for private
4 profit or gain. The tax shall be added to and collected
5 with the price of admission, or other charge for the

6 amusement or entertainment. The tax shall not exceed
7 two per cent of the admission price or charge, but a tax
8 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.

Robert C. Byrd
Chairman Senate Committee

James M. Loop
Chairman House Committee

Originated in the Senate.

Takes effect *July 1, 1951* passage.

Howard Meyer
Clerk of the Senate

J. B. Gliff
Clerk of the House of Delegates

A. B. ...
President of the Senate

W. E. ...
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