

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

ENROLLED

SENATE BILL NO. 210

(By MR. SPRS. Dean and Stemple)

PASSED March 6 1951

In Effect Ninety days from Passage



ENROLLED
Senate Bill No. 210
(By MESSRS. BEAN and STEMPLER)

[Passed March 6, 1951; in effect ninety days from passage.]

AN ACT to amend and reenact section two-b, article thirteen, chapter eleven, of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to business and occupation tax with reference to manufactured or compounded products.

Be it enacted by the Legislature of West Virginia:

That section two-b, article thirteen, 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 2-b. *Manufactured or Compounded Products;*
2 *Processing of Poultry and Turkeys not Considered as*
3 *Manufacturing or Compounding.*—Upon every person en-
4 gaging or continuing within this state in the business of

5 manufacturing, compounding, or preparing for sale, profit,
6 or commercial use, either directly or through the activity
7 of others in whole or part, any article or articles, sub-
8 stance or substances, commodity or commodities, or elec-
9 tric power not produced by public utilities taxable under
10 other provisions of this article, the amount of the tax to
11 be equal to the value of the article, substance, commod-
12 ities or electric power manufactured, compounded or
13 prepared for sale, as shown by the gross proceeds derived
14 from the sale thereof by the manufacturer or person
15 compounding or preparing the same except as herein-
16 after provided, multiplied by a rate of three-tenths of
17 one per cent. The measure of this tax is the value of
18 the entire product manufactured, compounded, or pre-
19 pared in this state for sale, profit or commercial use, re-
20 gardless of the place of sale or the fact that deliveries
21 may be made to points outside the state. However, the
22 dressing and processing of poultry and turkeys by a
23 person, firm or corporation, which poultry and turkeys
24 are to be sold on a wholesale basis by such person, firm
25 or corporation shall not be considered as manufacturing

26 or compounding, but the sale of these products, on a
27 wholesale basis shall be subject to the same tax as is
28 imposed on wholesalers or jobbers as provided in section
29 two-c of this article.

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 *Ninety days from* passage.

Howard Hughes
Clerk of the Senate

J. R. Ragsdale
Clerk of the House of Delegates

W. A. Rorer
President of the Senate

W. E. Tanner
Speaker House of Delegates

I certify that the foregoing act, having been presented to the Governor for his approval, and not having been returned by him to the House of the Legislature in which it originated within the time prescribed by the constitution of the state, has become a law without his approval.

This the *16th* day of *March*

Governor.

19 *51*

D. Pitt O'Brien
SECRETARY OF STATE

FILED IN THE OFFICE OF THE CLERK OF THE HOUSE OF DELEGATES
of West Virginia
MAR 16 1951
D. PITT O'BRIEN,
SECRETARY OF STATE