ENROLLED

House Bill No. 160

(By Mr. AMBLER)

[Pas sed March 11, 1953; in effect from passage.]

AN ACT authorizing and empowering the state tax commis sioner to approve, and the state auditor to issue a warrant for the refunding of moneys paid as gasoline taxes to the state of West Virginia, during the months of July, August and September, one thousand nine hundred fifty-one, by Frank P. Corbin, doing business as the Osgood Bus Lines.

WHEREAS, Frank P. Corbin, doing business as the Osgood Bus Lines, Morgantown, Monongalia county, West Virginia, has paid to the state of West Virginia taxes on gasoline used in the state of Maryland during the months of July, August and September, one thousand nine hundred fifty-one, in the amount of five hundred fifty-eight dollars and eighty cents; and

WHEREAS, Said sum of taxes was owed and properly paid
by the said Frank P. Corbin to the state of Maryland as provided under the reciprocal gasoline tax laws of the states of Maryland and West Virginia; and

WHEREAS, Said Frank P. Corbin omitted to make application for the statutorily authorized refund of such taxes by the state of West Virginia within the statutory time limit specified because of lack of knowledge of such time limit; and

WHEREAS, Said Frank P. Corbin has submitted to the tax commissioner properly executed application for the authorized refund of said taxes now being withheld by West Virginia; therefore

Be it enacted by the Legislature of West Virginia:

Section 1. Tax Commissioner Authorized to Refund and Auditor Empowered to Repay Certain Gasoline Taxes Paid by Frank P. Corbin.—The tax commissioner is authorized to approve and the state auditor is empowered to issue a warrant, payable out of any surplus in the general revenue, to Frank P. Corbin, Morgantown, Monongalia county, West Virginia, doing business as the Osgood Bus Lines for refund of taxes paid on gasoline used by said bus lines in the state of Maryland
10 during the months of July, August and September, one
11 thousand nine hundred fifty-one, in the sum of five
12 hundred fifty-eight dollars and eighty cents which sum
13 has been lawfully paid to the state of Maryland under
14 the reciprocal gasoline tax laws of the two states.

Sec. 2. Finding of Moral Obligation.—It is hereby
2 declared to be the finding of the Legislature, based upon
3 its conclusion of fact, that this refund and reimburse-
4 ment is necessary to discharge a moral obligation of the
5 state of West Virginia.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within approved this the 16th day of March, 1953.

[Signature]
Governor

MAR 16, 1953

D. PITT O'BRIEN,
SECRETARY OF STATE