

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1953



ENROLLED

HOUSE BILL No. 160

(By Mr. Aubler)



PASSED March, 11, 1953

In Effect from Passage



160

ENROLLED

House Bill No. 160

(By Mr. AMBLER)

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

AN ACT authorizing and empowering the state tax commissioner 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*
2 and Auditor Empowered to Repay Certain Gasoline
3 Taxes Paid by Frank P. Corbin.—The tax commissioner
4 is authorized to approve and the state auditor is em-
5 powered to issue a warrant, payable out of any sur-
6 plus in the general revenue, to Frank P. Corbin, Morgan-
7 town, Monongalia county, West Virginia, doing business
8 as the Osgood Bus Lines for refund of taxes paid on
9 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.

MAY 16 1953
J. MTT O'BRIEN
STATE OF WEST VIRGINIA

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

H. McKimley
Chairman Senate Committee

C. H. Ambler
Chairman House Committee

Originated in the House of Delegates

Takes effect *from* passage.

J. Howard Myers
Clerk of the Senate

J. Z. Schiff
Clerk of the House of Delegates

Ralph J. Brown
President of the Senate

C. E. Humphrey
Speaker House of Delegates

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

William C. Marland
Governor



FILED IN THE OFFICE OF THE CLERK OF THE HOUSE OF DELEGATES
OF THE STATE OF VIRGINIA
MAR 16 1953
D. PITT O'BRIEN,
SECRETARY OF STATE