WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1953

ENROLLED

HOUSE BILL No. 256

(By Mr. Speaker, Mr. Flannery)

PASSED March 14, 1953

In Effect ninety days from Passage
AN ACT to amend article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section thirteen-c, relating to the authority of a municipal corporation to impose a license tax for the privilege of operating a horse race track within the corporate limits of the municipality.

Be it enacted by the Legislature of West Virginia:

That article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, to be designated section thirteen-c, to read as follows:

Section 13-c. License Tax on Horse Racing.—The governing authority of any municipal corporation within which a horse race track is situated may by ordinance impose upon the operator of the track a license tax for
5 the privilege of conducting horse racing within the cor-
6 porate limits of the municipality. Such license tax shall
7 not exceed five hundred dollars per day for the operation
8 of a race track one mile or more in length, and shall not
9 exceed two hundred fifty dollars per day for the operation
10 of a race track less than one mile in length. The license
11 tax hereby authorized shall not be applicable to horse
12 shows or county fairs at which racing is conducted for
13 not more than five days.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 20th day of March, 1953.

Governor

Not in the Office of the Secretary of State of West Virginia, MAR 20, 1953

D. Pitt O'Brien, Secondary of State