AN ACT to amend and reenact section four, article twelve-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to privilege tax on certain carrier corporations.

Be it enacted by the Legislature of West Virginia:

That section four, article twelve-a, 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 4. Gross Income of Motor Vehicle Carrier,

2 Railroad Car Corporation, Express Company, Pipe Line
3 Corporation, Telephone and Telegraph Corporation.—
4 Every motor vehicle carrier operating on the public high-
5 ways of this state and every railroad car corporation, ex-
6 press corporation or company, pipe line corporation, tele-
7 phone and telegraph corporation doing business in the
8 state shall pay to the state an annual privilege tax for
9 each calendar year for the privilege of doing business in
10 the state. This tax shall be equal to the gross income
11 from all business beginning and ending within the state
12 multiplied by the respective rates as follows: Motor
13 vehicle carriers, railroad car corporations, express corpo-
14 rations, or companies, pipe line corporations, one and one-
15 half per cent; telephone corporations two and three-
16 fourths per cent; and telegraph corporations, five per
17 cent.
18 No municipal corporation of the state shall levy a li-
19 cense or privilege tax on motor vehicle carriers taxed
20 under this section.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1953 passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the one

day of March, 1953.

Governor.