

**WEST VIRGINIA LEGISLATURE**

**REGULAR SESSION, 1953**

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**ENROLLED**

**SENATE BILL NO.** 141

(By Mr. Severinghaus & Rovel)

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PASSED February 26 1953

In Effect July 1, 1953 Passage

FILED IN THE OFFICE OF THE SECRETARY OF STATE  
of West Virginia MAR 3 1953

**D. PITT O'BRIEN,**

SECRETARY OF STATE

**ENROLLED**

**Senate Bill No. 141**

(By MESSRS. SWEARINGEN AND LOVE)

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[Passed February 26, 1953; in effect July 1, 1953.]

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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, Railroad Car Corporation, Express Company, Pipe Line 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.

*H. M. Kinley*  
Chairman Senate Committee

*C. H. Aurbler*  
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1953 passage.

*Howard Meyer*  
Clerk of the Senate

*J. D. Klipp*  
Clerk of the House of Delegates

*Sperry J. Bean*  
President of the Senate

*W. B. Lamm*  
Speaker House of Delegates

The within approved this the 3rd  
day of March, 1953.

*William C. Marland*  
Governor.

