AN ACT to amend chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new article, to be numbered article twenty, relating to the right of other states and their political subdivisions to sue in the courts of West Virginia to recover taxes.

Be it enacted by the Legislature of West Virginia:

That chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new article, numbered twenty, to read as follows:

   Section 1. Authority of Other States and Their Political Subdivisions to Sue.—Any state of the United States, or any political subdivision thereof, shall have the right to sue in the courts of West Virginia to recover any tax
which may be owing to it when the like right is accorded to the state of West Virginia and its political subdivisions by such state, whether such right is granted by statute or as a matter of comity.
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 upon passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 16th day of March 1955.

Governor

Filed in the Office of the Secretary of State

West Virginia

D. Pitt O'Brien

Secretary of State