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* See Letter attached to H. B. #13

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1955

ENROLLED

HOUSE BILL No. 181

(By Mr. Holsby - Speaker)

PASSED Mar 12 1955

In Effect 90 days after Passage

Filed in the Office of the Secretary of State
of West Virginia MAR 12 1955
D. PITT O'BRIEN
SECRETARY OF STATE

ENROLLED
House Bill No. 181
(By MR. HOLDERBY and MR. TUCKER)

[Passed March 12, 1955; in effect ninety days from passage.]

AN ACT authorizing 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 period from September first, one thousand nine hundred forty-nine to October first, one thousand nine hundred fifty-two, by Ohio Valley Bus Company.

WHEREAS, Ohio Valley Bus Company, a corporation, has paid to the state of West Virginia taxes on gasoline used in the commonwealth of Kentucky during the period between September first, one thousand nine hundred forty-nine to October first, one thousand nine hundred fifty-two, in the amount of five thousand eight hundred ninety-three dollars and thirty cents; and

WHEREAS, said sum of taxes was owed and properly paid by the said Ohio Valley Bus Company to the commonwealth of

Kentucky as provided under the reciprocal gasoline tax laws of the states of Kentucky and West Virginia; and

WHEREAS, Ohio Valley Bus Company 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 the same; and

WHEREAS, Ohio Valley Bus Company has submitted to the tax commissioner properly executed application for the authorized refund of such taxes now being withheld by West Virginia; therefore

Be it enacted by the Legislature of West Virginia:

Section 1. *Tax Commissioner Authorized to Refund and*
2 *Auditor Empowered to Repay Certain Gasoline Taxes Paid*
3 *by Ohio Valley Bus Company.*—The tax commissioner
4 of West Virginia is authorized to approve and the state
5 auditor of West Virginia is empowered to issue a warrant,
6 payable out of any surplus in the general revenue, to Ohio
7 Valley Bus Company, a corporation, of Huntington, West
8 Virginia, for refund of taxes paid on gasoline used by said
9 Ohio Valley Bus Company in the commonwealth of
10 Kentucky, during the period between September first,

11 one thousand nine hundred forty-nine and October first,
12 one thousand nine hundred fifty-two, in the sum of
13 five thousand eight hundred ninety-three dollars and
14 thirty cents, which sum has been lawfully paid to the
15 commonwealth of Kentucky under the reciprocal gaso-
16 line tax laws of the two states.

Sec. 2. *Finding of Moral Obligation.*—It is hereby de-
2 clared to be the finding of the Legislature, based upon its
3 conclusion of fact, that this refund and reimbursement is
4 necessary to discharge a moral obligation of the state of
5 West Virginia.

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



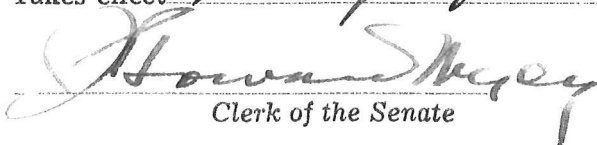
Chairman Senate Committee



Chairman House Committee

Originated in the House of Delegates

Takes effect 90 days from passage.



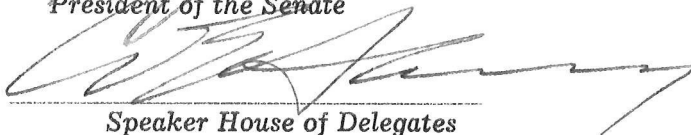
Clerk of the Senate



Clerk of the House of Delegates



President of the Senate



Speaker House of Delegates

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The within _____ this the _____
day of _____, 1953.

Governor



Filed in the Office of the Secretary of State
of West Virginia

JUL 19 1953

D. PITT O'BRIEN

SECRETARY OF STATE