WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1955

ENROLLED

HOUSE BILL No. 181

(By Mr. Hollenbeck)

PASSED  Mar 12  1955

In Effect  90 days from 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 hun-
dred 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 Sep-
tember 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 Auditor Empowered to Repay Certain Gasoline Taxes Paid by Ohio Valley Bus Company.—The tax commissioner of West Virginia is authorized to approve and the state auditor of West Virginia is empowered to issue a warrant, payable out of any surplus in the general revenue, to Ohio Valley Bus Company, a corporation, of Huntington, West Virginia, for refund of taxes paid on gasoline used by said Ohio Valley Bus Company in the commonwealth of Kentucky, during the period between September first,
one thousand nine hundred forty-nine and October first,
one thousand nine hundred fifty-two, in the sum of
five thousand eight hundred ninety-three dollars and
thirty cents, which sum has been lawfully paid to the
commonwealth of Kentucky under the reciprocal gaso-
line tax laws of the two states.

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

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within________________________________________this the______________day of______________________, 1953.

Governor

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

D. PITT O'BRIEN
Chief Clerk of State