

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1955

ENROLLED

SENATE BILL NO. 398

(By Mr. Amos)

PASSED Mar 12 1955

In Effect 90 days from Passage



Filed in the Office of the Secretary of State
of West Virginia MAR 17 1955

D. PITT O'BRIEN
SECRETARY OF STATE

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Senate Bill No. 398
(By MR. AMOS)

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

AN ACT to provide for the submission to the voters of the state an amendment to the constitution of the state, amending section one, article ten thereof, relating to taxation and finance.

Be it enacted by the Legislature of West Virginia:

Section 1. *Submitting "Taxation and Finance Amendment" to the State Constitution.*—That the question of ratification or rejection of an amendment to the constitution of West Virginia, proposed in accordance with the provisions of section two, article fourteen of said constitution, shall be submitted to the voters of the state at the next general election, to be held in the year one thousand nine hundred fifty-six, which proposed amendment is as follows:

PROPOSED AMENDMENT

Article 10. Taxation and Finance.

Section 1. Subject to the exceptions in this section contained, taxation shall be equal and uniform throughout the state, and all property, both real and personal, shall be taxed in proportion to its value to be ascertained as directed by law. No one species of property from which a tax may be collected shall be taxed higher than any other species of property of equal value; except that the aggregate of taxes assessed in any one year upon personal property employed exclusively in agriculture, including horticulture and grazing, products of agriculture as above defined, including live stock, while owned by the producer, and money, notes, bonds, bills and accounts receivable, stocks and other similar intangible personal property shall not exceed fifty cents on each one hundred dollars of value thereon and upon all property owned, used and occupied by the owner thereof exclusively for residential purposes and upon farms occupied and cultivated by their owners or bona fide tenants one dollar; and upon all other property situated outside of municipalities,

20 one dollar and fifty cents; and upon all other such prop-
21 erty situated within municipalities, two dollars; and the
22 legislature shall further provide by general law, for in-
23 creasing the maximum rates, authorized to be fixed, by
24 the different levying bodies upon all classes of property,
25 by submitting the question to the voters of the taxing
26 units affected, but no increase shall be effective unless at
27 least sixty per cent of the qualified voters shall favor
28 such increase, and such increase shall not continue for a
29 longer period than three years at any one time, and shall
30 never exceed by more than fifty per cent the maximum
31 rate herein provided and prescribed by law, except that,
32 with respect to those levies allocated by law for the sup-
33 port of public schools, such increase may be so approved
34 for a period not to exceed five years and in an amount
35 not to exceed one hundred per cent of such school rates;
36 and the revenue derived from this source shall be appor-
37 tioned by the legislature among the levying units of the
38 state in proportion to the levy laid in said units upon real
39 and other personal property; but property used for edu-
40 cational, literary, scientific, religious or charitable pur-

41. poses, all cemeteries, public property, the personal prop-
42 erty, including live stock, employed exclusively in agri-
43 culture as above defined and the products of agriculture
44 as so defined while owned by the producers may by law
45 be exempted from taxation; household goods to the value
46 of two hundred dollars shall be exempted from taxation.
47 The legislature shall have authority to tax privileges,
48 franchises, and incomes of persons and corporations and
49 to classify and graduate the tax on all incomes according
50 to the amount thereof and to exempt from taxation, in-
51 comes below a minimum to be fixed from time to time,
52 and such revenues as may be derived from such tax may
53 be appropriated as the legislature may provide. The rate
54 of the state tax upon property shall not exceed one cent
55 upon the hundred dollars valuation, except to pay the
56 principal and interest of bonded indebtedness of the state
57 now existing. The maximum rates hereinbefore provided
58 on the several classes of property may be used for cur-
59 rent expense purposes; levies required for the payment
60 of indebtedness contracted under section eight of this
61 article shall be laid separately and apart from, and in

62 addition to, those used for current expense purposes, but
63 in a similar manner.

Sec. 2. *Amendment to be known as the "Taxation and
2 Finance Amendment."*—For convenience in referring to
3 said proposed amendment, and in preparation of the
4 form of the ballot hereinafter provided for, said proposed
5 amendment is hereby designated as the "Taxation and
6 Finance Amendment."

Sec. 3. *Form of Ballot; Election.*—For the purpose of
2 enabling the voters of the state to vote on the question
3 of said proposed amendment to the constitution at the
4 said general election to be held in the year one thousand
5 nine hundred fifty-six, the board of ballot commissioners
6 of each county is hereby required to place upon, and at
7 the foot of, the official ballot to be voted at that election,
8 the following:

9 Ballot on "Taxation and Finance Amendment"

10 ☐ For ratification of "Taxation and Finance Amend-
11 ment"

12 ☐ Against ratification of "Taxation and Finance
13 Amendment"

14 The said election on the proposed amendment at each
15 place of voting shall be superintended, conducted and re-
16 turned, and the result thereof ascertained by the same
17 officers and in the same manner as the election of officers
18 to be voted for at said election, and all the provisions of
19 the law relating to general elections, including all duties
20 to be performed by any officers or board, as far as prac-
21 ticable, and not inconsistent with anything herein con-
22 tained, shall apply to the election held under the provi-
23 sions of this act, except when it is herein otherwise pro-
24 vided. The ballots cast on the question of said proposed
25 amendment shall be counted as other ballots cast at said
26 election.

Sec. 4. *Certificates of Election Commissioners; Canvass*
2 *of Vote; Certifying Result.*—As soon as the result is as-
3 certained, the commissioners, or a majority of them, and
4 the canvassers (if there be any), or a majority of them,
5 at each place of voting, shall make out and sign two cer-
6 tificates thereof in the following form or the following
7 effect:

8 “We, the undersigned, who act as commissioners (or

9 canvassers, as the case may be) of the election held at
10 Precinct No., in the district of
11 in the county of, on the day of
12, one thousand nine hundred fifty-
13 six, upon the question of the ratification or rejection of
14 the proposed constitutional amendment, do hereby certify
15 that the result of said election is as follows:

16 "For ratification of Taxation and Finance Amendment
17 votes.

18 "Against ratification of Taxation and Finance Amend-
19 ment votes.

20 "Given under our hands this day of
21, one thousand nine hundred fifty-six."

22 The said two certificates shall correspond with each
23 other in all respects and contain the full and true returns
24 of said election at each place of voting on said question.
25 The said commissioners, or any one of them (or said can-
26 vassers or any one of them, as the case may be), shall,
27 within four days, excluding Sunday, after that on which
28 said election was held, deliver one of said certificates to
29 the clerk of the county court of his county, together with

30 the ballots, and the other to the clerk of the circuit court
31 of the county.

32 The said certificates, together with the ballots cast on
33 the question of said proposed amendment, shall be laid
34 before the commissioners of the county court at the court
35 house at the same time the ballots, poll books, and the
36 certificates of election of the members of the Legisla-
37 ture are laid before them; and as soon as the result of
38 said election in the county upon the question of such rati-
39 fication or rejection is ascertained, two certificates of such
40 result shall be made out and signed by said commissioners
41 as a board of canvassers, in the form or to the following
42 effect:

43 "We, the board of canvassers of the county of
44, having carefully and impartially examined the
45 returns of the election held in said county, in each dis-
46 trict thereof, on the day of November, one thousand
47 nine hundred fifty-six, do certify that the results of the
48 election in said county, on the question of the ratification
49 or rejection of the proposed amendment is as follows:

50 "For ratification of Taxation and Finance Amendment
51 votes.

52 "Against ratification of Taxation and Finance Amend-
53 ment votes.

54 "Given under our hands this day of
55 , one thousand nine hundred fifty-six."

56 One of the certificates shall be filed in the office of the
57 clerk of the county court, and the other forwarded by
58 mail to the secretary of state, who shall file and preserve
59 the same until the day on which the result of said election
60 in the state is to be ascertained, as hereinafter stated.

Sec. 5. Proclamation of Result of Election by Governor.

2 —On the twenty-fifth day after the election is held, or as
3 soon thereafter as practicable, the said certificates shall
4 be laid before the governor, whose duty it shall be to
5 ascertain therefrom the result of said election in the state,
6 and declare the same by proclamation published in one
7 or more newspapers printed at the seat of government. If
8 a majority of the votes cast at said election upon said
9 question be for ratification of said amendment, the pro-
10 posed amendment so ratified shall be in force and effect
11 from and after the time of such ratification, as part of
12 the constitution of the state.

Sec. 6. Publication of Proposed Amendment by Gover-

2 *nor.*—The governor shall cause the said proposed amend-
3 ment, with the proper designation for the same as herein-
4 before adopted, to be published one time at least three
5 months before such election in some newspaper in every
6 county in which a newspaper is printed, at a price to be
7 agreed upon in advance, in writing, and the cost of such
8 advertising shall be in the first instance, if found neces-
9 sary by him, be paid out of the governor's contingent fund
10 and be afterwards repaid to such fund by appropriation
11 of the Legislature.



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

Paul Casey

Chairman Senate Committee

W. T. Boettcher

Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

Howard Hayes

Clerk of the Senate

C. A. Blankenship

Clerk of the House of Delegates

Joseph R. Rouse

President of the Senate

W. E. Flannery

Speaker House of Delegates

The within approved this the 16

day of March, 1955.

William C. Marland

Governor.



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MAR 17 1955

D. PITT O'BRIEN
SECRETARY OF STATE