WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1955

ENROLLED

SENATE BILL NO. 398

(By Mr. )

PASSED .

In Effect .

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

D. PITTMAN O'ERIE
SECRETARY OF STATE
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,
one dollar and fifty cents; and upon all other such property situated within municipalities, two dollars; and the legislature shall further provide by general law, for increasing the maximum rates, authorized to be fixed, by the different levying bodies upon all classes of property, by submitting the question to the voters of the taxing units affected, but no increase shall be effective unless at least sixty per cent of the qualified voters shall favor such increase, and such increase shall not continue for a longer period than three years at any one time, and shall never exceed by more than fifty per cent the maximum rate herein provided and prescribed by law, except that, with respect to those levies allocated by law for the support of public schools, such increase may be so approved for a period not to exceed five years and in an amount not to exceed one hundred per cent of such school rates; and the revenue derived from this source shall be apportioned by the legislature among the levying units of the state in proportion to the levy laid in said units upon real and other personal property; but property used for educational, literary, scientific, religious or charitable pur-
poses, all cemeteries, public property, the personal property, including live stock, employed exclusively in agriculture as above defined and the products of agriculture as so defined while owned by the producers may by law be exempted from taxation; household goods to the value of two hundred dollars shall be exempted from taxation. The legislature shall have authority to tax privileges, franchises, and incomes of persons and corporations and to classify and graduate the tax on all incomes according to the amount thereof and to exempt from taxation, incomes below a minimum to be fixed from time to time, and such revenues as may be derived from such tax may be appropriated as the legislature may provide. The rate of the state tax upon property shall not exceed one cent upon the hundred dollars valuation, except to pay the principal and interest of bonded indebtedness of the state now existing. The maximum rates hereinbefore provided on the several classes of property may be used for current expense purposes; levies required for the payment of indebtedness contracted under section eight of this article shall be laid separately and apart from, and in
addition to, those used for current expense purposes, but
in a similar manner.

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

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

Ballot on “Taxation and Finance Amendment”

☐ For ratification of “Taxation and Finance Amend-
ment”

☐ Against ratification of “Taxation and Finance
Amendment”
The said election on the proposed amendment at each place of voting shall be superintended, conducted and returned, and the result thereof ascertained by the same officers and in the same manner as the election of officers to be voted for at said election, and all the provisions of the law relating to general elections, including all duties to be performed by any officers or board, as far as practicable, and not inconsistent with anything herein contained, shall apply to the election held under the provisions of this act, except when it is herein otherwise provided. The ballots cast on the question of said proposed amendment shall be counted as other ballots cast at said election.

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

"We, the undersigned, who act as commissioners (or
canvassers, as the case may be) of the election held at Precinct No. ..........., in the district of ......................
in the county of .................................., on the ........ day of ................... , one thousand nine hundred fifty-six, upon the question of the ratification or rejection of the proposed constitutional amendment, do hereby certify that the result of said election is as follows:

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

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

"Given under our hands this ........ day of .............

............., one thousand nine hundred fifty-six."

The said two certificates shall correspond with each other in all respects and contain the full and true returns of said election at each place of voting on said question. The said commissioners, or any one of them (or said canvassers or any one of them, as the case may be), shall, within four days, excluding Sunday, after that on which said election was held, deliver one of said certificates to the clerk of the county court of his county, together with
the ballots, and the other to the clerk of the circuit court of the county.

The said certificates, together with the ballots cast on the question of said proposed amendment, shall be laid before the commissioners of the county court at the court house at the same time the ballots, poll books, and the certificates of election of the members of the Legislature are laid before them; and as soon as the result of said election in the county upon the question of such ratification or rejection is ascertained, two certificates of such result shall be made out and signed by said commissioners as a board of canvassers, in the form or to the following effect:

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

For ratification of Taxation and Finance Amendment ........................ votes."
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"Against ratification of Taxation and Finance Amendment ... votes.

"Given under our hands this .... day of .............

............, one thousand nine hundred fifty-six."

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

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

—On the twenty-fifth day after the election is held, or as soon thereafter as practicable, the said certificates shall be laid before the governor, whose duty it shall be to ascertain therefrom the result of said election in the state, and declare the same by proclamation published in one or more newspapers printed at the seat of government. If a majority of the votes cast at said election upon said question be for ratification of said amendment, the proposed amendment so ratified shall be in force and effect from and after the time of such ratification, as part of the constitution of the state.
Sec. 6. **Publication of Proposed Amendment by Governor.**—The governor shall cause the said proposed amendment, with the proper designation for the same as hereinbefore adopted, to be published one time at least three months before such election in some newspaper in every county in which a newspaper is printed, at a price to be agreed upon in advance, in writing, and the cost of such advertising shall be in the first instance, if found necessary by him, be paid out of the governor's contingent fund and be afterwards repaid to such fund by appropriation of the Legislature.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect to ___________ 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 ________, 1955.

Governor.

Filed in the Office of the Secretary of State

of West Virginia

D. Pitt O'Brien
Secretary of State