

WEST VIRGINIA LEGISLATURE

REGULAR THIRTY-DAY SESSION, 1956



ENROLLED

HOUSE BILL NO. 12

(By Mr. Speaker Mr. Flannery)



PASSED February 9 1956

In Effect July 1, 1956 Passage



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

FEB 15 1956
D. PITT O'BRIEN
SECRETARY OF STATE

ENROLLED

House Bill No. 12

(By MR. SPEAKER, MR. FLANNERY)

[Passed February 9, 1956; in effect July 1, 1956.]

AN ACT to amend and reenact section two-b, article seventeen, and section two, article eighteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the imposition, collection and disposition of an additional tax on the sale of cigarettes, and upon the use, consumption or storage of cigarettes in this state, and declaring the purpose therefor and limitations thereon.

Be it enacted by the Legislature of West Virginia:

That section two-b, article seventeen, and section two, article eighteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Article 17. Excise Tax on Sale of Cigarettes.

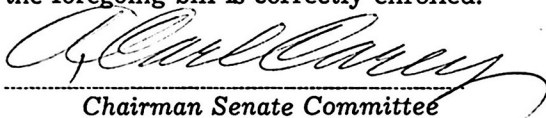
Section 2-b. *Additional Cigarette Tax for Support of*
2 *Schools.*—For the purpose of providing additional reve-
3 nue for the support of free schools, there is hereby levied
4 and imposed, on and after midnight of the last day of
5 June, one thousand nine hundred fifty-six, in addition to
7 the taxes imposed by sections two and two-a of this ar-
8 ticle, an additional excise tax of one and one-half cents
9 on each ten cigarettes, or fractional part thereof, sold
10 within this state: Except as otherwise provided in this
11 section, all provisions of this article relating to the levy,
12 imposition and collection of the regular excise tax on the
13 sale of cigarettes shall be applicable to the levy, imposi-
14 tion and collection of such additional tax. Notwith-
15 standing other provisions of this article to the contrary,
16 all moneys received from the additional tax imposed by
17 this section, less deductions allowed by this article for
18 refunds and for costs of administration and operation,
19 shall be paid by the tax commissioner into the general
20 school fund, to be used solely for the support of free
21 schools: *Provided, however, That the additional one-*

22 half cent tax on each ten cigarettes or fractional part
23 thereof imposed or levied by this section shall be su-
24 spended on the last day of June, one thousand nine hun-
25 dred fifty-eight.

Article 18. Excise Tax on Use, Consumption or Storage of Cigarettes.

Section 2. *Levy of Tax on Cigarettes.*—For the purpose
2 of providing revenue for the general fund of this state
3 an excise tax is hereby levied, on and after midnight of
4 the last day of June, one thousand nine hundred fifty-six,
5 on the use, consumption or storage of cigarettes by con-
6 sumers in this state at the rate of two and one-half cents
7 on each ten cigarettes or fractional part thereof: *Pro-*
8 *vided, however,* That the tax shall not apply if the tax
9 levied in article seventeen of this chapter has been paid:
10 *Provided further,* That the additional one-half cent on
11 each ten cigarettes or fractional part thereof imposed or
12 levied by this section shall be suspended on the last day
13 of June, one thousand nine hundred fifty-eight.

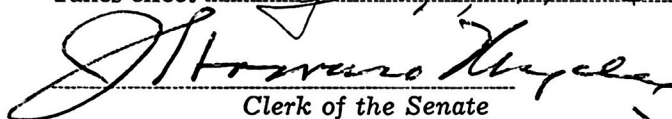
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

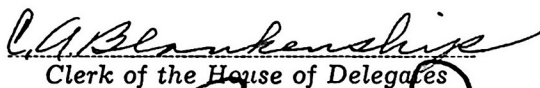

Chairman Senate Committee


Chairman House Committee

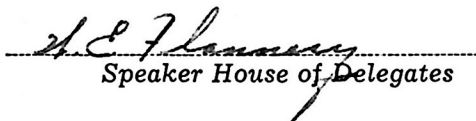
Originated in the House of Delegates

Takes effect July 1, 1956 passage.

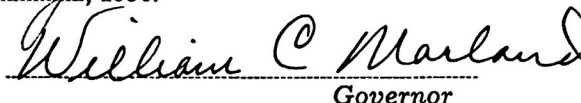

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker House of Delegates

The within approved this the 14
day of February, 1956.


Governor