WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

ENROLLED

HOUSE BILL No. 168

(By Mr._______________________________)

PASSED
Feb. 27
1957

In Effect 90 days from Passage
ENROLLED
COMMITTEE SUBSTITUTE FOR

House Bill No. 108
(Originating in the Committee on Finance.)

[Passed February 27, 1957; in effect ninety days from passage.]

AN ACT to amend and reenact section twenty, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to refund of tax on gasoline used for certain purposes.

Be it enacted by the Legislature of West Virginia:

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

Section 20. Refund on Tax on Gasoline Used for Certain Purposes.—Any person who shall buy in quantities of twenty-five gallons or more, at any one time, gasoline as defined by this article, for the purpose of and the same is actually used (a) as a motor fuel for diesel engines not operated upon the public highways or streets of this state,
or (b) as a motor fuel to operate tractors and gas engines or threshing machines for agricultural purposes, when such operation is not, in whole or in part, upon the public highways or streets of this state, or (c) as a motor fuel to operate aeroplanes or other aircraft, or (d) by any railway company subject to regulation by the public service commission of West Virginia, for any purpose other than upon the public highways or streets of this state, or (e) in the business of manufacturing, or in the production of natural resources, either as a motor fuel or for any other purpose except upon the public highways and streets of this state, or (f) as a cleaning fluid in any laun-
dry or dry cleaning business, or (g) as a motor fuel in motor boats or other water craft operated upon the navigable streams of this state, may, if the gasoline tax imposed by this article shall have previously been paid upon such gasoline, be refunded a sum equal to the amount of such tax, upon presenting to the tax commissioner an affidavit accompanied by original or top copy sales slips or invoices, or certified copies thereof, from the distributor or retail dealer, showing such purchases, together with
evidence of payment thereof, which affidavit shall set forth the total amount of such gasoline purchased and used by such consumer, other than upon any public highways, streets or alleys of this state, and how used; and the tax commissioner upon the receipt of such affidavit and such paid sales slips or invoices shall cause to be refunded such tax paid on gasoline purchased and used as aforesaid. The right to receive any refund under the provisions of this article shall not be assignable and any assignment thereof shall be void and of no effect. Nor shall any payment be made to any person other than the original person entitled thereto using gasoline as hereinbefore in this section set forth: Provided, however, That the tax commissioner shall cause refund to be made under authority of this section only when application for refund is filed with the tax commissioner, upon forms prepared and furnished by the tax commissioner, within ninety days from the date of purchase or delivery of the gasoline: And provided further, however, That any claim for refund not filed within ninety days from the date of
purchase or delivery of the gasoline shall not be construed
to be or constitute a moral obligation of the state of West
Virginia for payment.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the House of Delegates

Takes effect 90 days from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

Ralph J. Bevan
President of the Senate

[Signature]
Speaker, House of Delegates

The within approved this the 9th day of March, 1957.

[Signature]
Governor

Filed in the Office of the Secretary of State of West Virginia MAR 9 1957

D. Pitt O'Brien
SECRETARY OF STATE