

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1957



ENROLLED

HOUSE BILL No. 430

(By Mr. Myles & Mr. Lubert)



PASSED March 9, 1957

In Effect July 1, 1957 Passage



ENROLLED

House Bill No. 430

(By MR. MYLES and MR. SEIBERT)

[Passed March 9, 1957; in effect July 1, 1957.]

AN ACT to amend and reenact section three, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the imposition and computation of the consumers sales and service tax.

Be it enacted by the Legislature of West Virginia:

That section three, article fifteen, 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 3. *Amount of Tax.*—For the privilege of selling
2 tangible personal property and of dispensing certain
3 selected services defined in section eight of this article,
4 the vendor shall collect from the purchaser the tax as
5 provided under this article, and shall pay the amount of
6 tax to the tax commissioner in accordance with the pro-
7 visions of this article.

8 There shall be no tax on sales where the monetary
9 consideration is five cents or less. The amount of the tax
10 shall be computed as follows:

11 (1) On each sale, where the monetary consideration is
12 from six cents to fifty cents, both inclusive, one cent.

13 (2) On each sale, where the monetary consideration is
14 from fifty-one cents to one dollar, both inclusive, two
15 cents.

16 (3) On each fifty cents of monetary consideration or
17 fraction thereof in excess of one dollar, one cent.

18 Separate sales, such as daily or weekly deliveries, shall
19 not be aggregated for the purpose of computation of the
20 tax even though such sales are aggregated in the billing
21 or payment therefor.

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

E. H. McCourt
Chairman Senate Committee

W. H. Shelton 2nd
Chairman House Committee

Originated in the House of Delegates

Takes effect July 1, 1957 passage.

Stewart Myers
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Ralph J. Bean
President of the Senate

W. C. Fleming
Speaker, House of Delegates

The within approved this the 15th
day of March, 1957.

Leif J. Henderson
Governor



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

MAR 15 1957

D. PITT O'BRIEN
SECRETARY OF STATE