WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

ENROLLED

HOUSE BILL No. 430

(By Mr. [Signature])

PASSED March 9, 1957

In Effect January 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 tangible personal property and of dispensing certain selected services defined in section eight of this article, the vendor shall collect from the purchaser the tax as provided under this article, and shall pay the amount of tax to the tax commissioner in accordance with the provisions of this article.
There shall be no tax on sales where the monetary consideration is five cents or less. The amount of the tax shall be computed as follows:

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

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

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

Separate sales, such as daily or weekly deliveries, shall not be aggregated for the purpose of computation of the tax even though such sales are aggregated in the billing or payment therefor.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

E. H. McCourt
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the House of Delegates

Takes effect ________________ passage.

J. Howard Negley
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

Ralph J. Beere
President of the Senate

[Signature]
Speaker, House of Delegates

The within ______ approved ______ the ________

day of ________________, 1957.

[Signature]
Governor

Filed in the Office of the Secretary of State of West Virginia, MAR 1 5 1957
D. Pitt O'Brien
Secretary of State