

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957



ENROLLED

HOUSE BILL No. 108

(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*
2 *Purposes.*—Any person who shall buy in quantities of
3 twenty-five gallons or more, at any one time, gasoline as
4 defined by this article, for the purpose of and the same is
5 actually used (a) as a motor fuel for diesel engines not
6 operated upon the public highways or streets of this state,

7 or (b) as a motor fuel to operate tractors and gas engines
8 or threshing machines for agricultural purposes, when
9 such operation is not, in whole or in part, upon the public
10 highways or streets of this state, or (c) as a motor fuel
11 to operate aeroplanes or other aircraft, or (d) by any
12 railway company subject to regulation by the public serv-
13 ice commission of West Virginia, for any purpose other
14 than upon the public highways or streets of this state, or
15 (e) in the business of manufacturing, or in the production
16 of natural resources, either as a motor fuel or for any
17 other purpose except upon the public highways and
18 streets of this state, or (f) as a cleaning fluid in any laun-
19 dry or dry cleaning business, or (g) as a motor fuel in
20 motor boats or other water craft operated upon the navi-
21 gable streams of this state, may, if the gasoline tax im-
22 posed by this article shall have previously been paid upon
23 such gasoline, be refunded a sum equal to the amount of
24 such tax, upon presenting to the tax commissioner an affi-
25 davit accompanied by original or top copy sales slips or
26 invoices, or certified copies thereof, from the distributor
27 or retail dealer, showing such purchases, together with

28 evidence of payment thereof, which affidavit shall set
29 forth the total amount of such gasoline purchased and
30 used by such consumer, other than upon any public high-
31 ways, streets or alleys of this state, and how used; and
32 the tax commissioner upon the receipt of such affidavit
33 and such paid sales slips or invoices shall cause to be
34 refunded such tax paid on gasoline purchased and used
35 as aforesaid. The right to receive any refund under the
36 provisions of this article shall not be assignable and any
37 assignment thereof shall be void and of no effect. Nor
38 shall any payment be made to any person other than the
39 original person entitled thereto using gasoline as herein-
40 before in this section set forth: *Provided, however, That*
41 the tax commissioner shall cause refund to be made under
42 authority of this section only when application for refund
43 is filed with the tax commissioner, upon forms prepared
44 and furnished by the tax commissioner, within ninety
45 days from the date of purchase or delivery of the gaso-
46 line: *And provided further, however, That* any claim
47 for refund not filed within ninety days from the date of

Enr. Com. Sub. for H. B. No. 108] 4

48 purchase or delivery of the gasoline shall not be construed
49 to be or constitute a moral obligation of the state of West
50 Virginia for payment.

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

E. Brice Cant
Chairman Senate Committee

Thomas P. Welch
Chairman House Committee

Originated in the House of Delegates

Takes effect *90 days from* passage.

Thomas Deery
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Ralph J. Bean
President of the Senate

W. E. Harman
Speaker, House of Delegates

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

Earl K. Hunterwood
Governor



Filed In the Office of the Secretary of State
of West Virginia. **MAR - 9 1957**
D. PITT O'BRIEN
SECRETARY OF STATE