

WEST VIRGINIA LEGISLATURE

SECOND REGULAR THIRTY-DAY SESSION, 1958


ENROLLED

SENATE BILL NO. 5

(By Mr. Carrigan & Traubert)

PASSED January 28 1958

In Effect ~~From~~ July 1, 1958 Passage



ENROLLED

Senate Bill No. 5

(By MR. CARRIGAN AND MR. TRAUBERT)

[Passed January 28, 1958; in effect ~~from passage.~~ July 1, 1958]

*Chairman, Clerk
House of Delegates
CCP*

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; providing for the extension of the present tax thereon beyond June thirty, one thousand nine hundred fifty-eight, and declaring the purpose thereof.

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 revenue
3 for the support of free schools, there is hereby levied and
4 imposed, on and after midnight of the last day of June,
5 one thousand nine hundred fifty-eight, in addition to the
6 taxes imposed by sections two and two-a of this article, an
7 additional excise tax of one and one-half cents on each ten
8 cigarettes, or fractional part thereof, sold within this state.
9 Except as otherwise provided in this section, all provi-
10 sions of this article relating to the levy, imposition and
11 collection of the regular excise tax on the sale of ciga-
12 rettes shall be applicable to the levy, imposition and col-
13 lection of such additional tax. Notwithstanding other pro-
14 visions of this article to the contrary, all moneys received
15 from the additional tax imposed by this section, less de-
16 ductions allowed by this article for refunds and for costs
17 of administration and operation, shall be paid by the tax
18 commissioner into the general school fund, to be used

19 solely for the support of free schools: *Provided, however,*
20 That the additional one-half cent tax on each ten ciga-
21 rettes or fractional part thereof imposed or levied by this
22 section shall be suspended on the last day of June, one
23 thousand nine hundred sixty-one.

**Article 18. Excise Tax on Use, Consumption or Storage of Ciga-
rettes.**

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

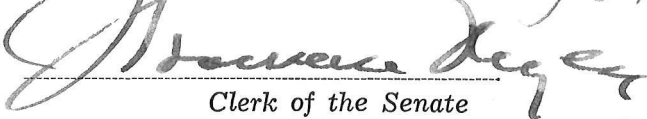
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee

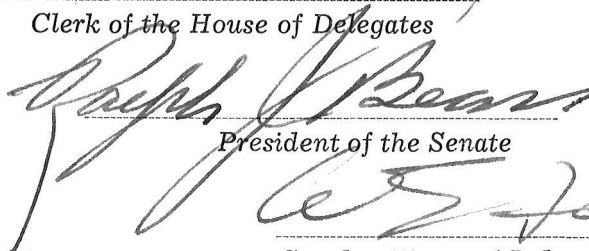

Chairman House Committee

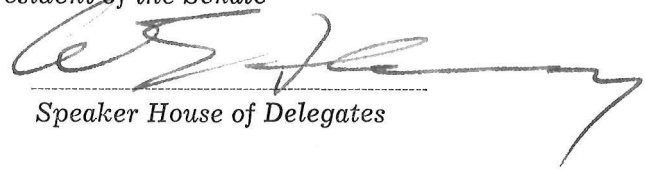
Originated in the Senate.


Takes effect  from July 1, 1958, passage.

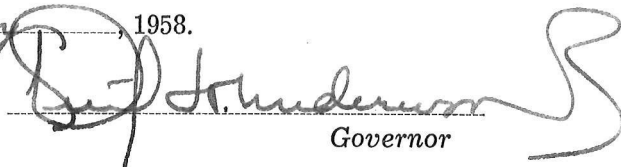

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker House of Delegates

The within  approved this the 31st
day of January, 1958.


Governor



Filed in Office of the Secretary of State
of West Virginia **JAN 31 1958**
HELEN HOLT
SECRETARY OF STATE