WEST VIRGINIA LEGISLATURE
SECOND REGULAR THIRTY-DAY SESSION, 1958

ENROLLED

SENATE BILL NO. 5

(By Mr. Cassady and Pandolfi)

PASSED January 25, 1958

In Effect July 1, 1958
ENROLLED

Senate Bill No. 5

(BY MR. CARRIGAN AND MR. TRAUBERT)

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

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 Schools.*—For the purpose of providing additional revenue for the support of free schools, there is hereby levied and imposed, on and after midnight of the last day of June, one thousand nine hundred fifty-eight, in addition to the taxes imposed by sections two and two-a of this article, an additional excise tax of one and one-half cents on each ten cigarettes, or fractional part thereof, sold within this state.

Except as otherwise provided in this section, all provisions of this article relating to the levy, imposition and collection of the regular excise tax on the sale of cigarettes shall be applicable to the levy, imposition and collection of such additional tax. Notwithstanding other provisions of this article to the contrary, all moneys received from the additional tax imposed by this section, less deductions allowed by this article for refunds and for costs of administration and operation, shall be paid by the tax commissioner into the general school fund, to be used
solely for the support of free schools: Provided, however,
That the additional one-half cent tax on each ten ciga-
rettes or fractional part thereof imposed or levied by this
section shall be suspended on the last day of June, one
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
of providing revenue for the general fund of this state an
excise tax is hereby levied, on and after midnight of the
last day of June, one thousand nine hundred fifty-eight, on
the use, consumption or storage of cigarettes by consum-
ers in this state at the rate of two and one-half cents on
each ten cigarettes or fractional part thereof: Provided,
however, That the tax shall not apply if the tax levied in
article seventeen of this chapter has been paid: Provided
further, That the additional one-half cent tax on each ten
cigarettes or fractional part thereof imposed or levied by
this section shall be suspended on the last day of June, one
thousand nine hundred sixty-one.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

W. E. Chilton
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 approval this the 31st day of January, 1958.

Governor

Filed in Office of the Secretary of State of West Virginia

HELEN HOLT
SECRETARY OF STATE