

WEST VIRGINIA LEGISLATURE

SECOND REGULAR THIRTY-DAY SESSION, 1958

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ENROLLED

SENATE BILL NO. 35

(By Mr. Bean, My President)

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PASSED February 4 1958

In Effect From July 1, 1958 Passage



FEB 10 1958

**ENROLLED**  
**Senate Bill No. 35**  
(By MR. BEAN, MR. PRESIDENT)

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[Passed February 4, 1958; in effect July 1, 1958.]

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AN ACT to amend and reenact section three-b, article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to business and occupation tax.

*Be it enacted by the Legislature of West Virginia:*

That section three-b, article thirteen, 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-b. *Definitions; Reduction Allowed in Tax*  
2 *Due; How Computed.*—This bill is enacted for the pur-  
3 pose of providing revenue for the administration of Sen-  
4 ate Bill No. 34, regular session, one thousand nine hun-

5 dred fifty-eight. When used in this section the phrase  
6 "normal tax" shall mean the tax computed by the ap-  
7 plication of rates against values or gross income as set  
8 forth in sections two-a to two-j, inclusive, of this article.

9 When used in this section the term "surtax" shall mean  
10 the tax computed by the application of the tax rate as  
11 set forth in section three-a of this article.

12 When used in this section the phrase "total net balance  
13 of taxes due" shall mean the total of the normal tax in  
14 those classifications under which only a normal tax is  
15 imposed, and the total of the normal tax and the surtax  
16 in those classifications under which both a normal tax  
17 and surtax is imposed, and the combined total of all taxes  
18 when the tax return shows taxes due under more than  
19 one classification as set forth in sections two-a to two-j,  
20 inclusive, of this article, and section three-a of this article  
21 less exemption at the rate of fifty dollars annually or at  
22 the rate of four dollars and sixteen cents per month for  
23 the period actually engaged in business.

24 For the period commencing July one, one thousand  
25 nine hundred sixty, and thereafter, a reduction of five

26 per cent of the total net balance of taxes due is allowed.  
27 The normal tax shall be computed by the application of  
28 rates against values or gross income as set forth in sec-  
29 tions two-a to two-j, inclusive, of this article. The surtax  
30 shall be computed by the application of the tax rate as  
31 set forth in section three-a of this article. For the period  
32 commencing July one, one thousand nine hundred sixty,  
33 the total net balance of taxes due shall be reduced by the  
34 five percent credit allowed herein. The total net balance  
35 of taxes due, for the period commencing on the aforesaid  
36 date, reduced by the five percent credit is the amount of  
37 the tax payable.

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

*Edw. B. Cant*  
Chairman Senate Committee

*Joseph A. Glavin*  
Chairman House Committee

Originated in the Senate.

Takes effect *from July 1 1958* passage.

*Howard T. Hughes*  
Clerk of the Senate

*W. Blankenship*  
Clerk of the House of Delegates

*Edw. B. Cant*  
President of the Senate

*W. E. Starnes*  
Speaker House of Delegates

The within *approved* this the *8th* day of *February*, 1958.

*W. E. Starnes*  
Governor



Filed in Office of the Secretary of State  
of West Virginia **FEB 10 1958**  
HELEN HOLT  
SECRETARY OF STATE