

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1959

ENROLLED

SENATE BILL NO. 244

(By Mr. Beam, Mr. President
and Mr. Carignan)

PASSED March 11 1959

In Effect From Passage



Filed in Office of the Secretary of State
of West Virginia MAR 20 1959
JOE F. BURDETT
SECRETARY OF STATE

ENROLLED

Senate Bill No. 244

(By MR. BEAN, Mr. President, AND MR. CARRIGAN)

[Passed March 11, 1959; in effect from passage.]

AN ACT to amend article three, chapter eleven, by adding thereto a new section designated section ten-b; to amend article five, chapter eleven, by adding thereto a new section designated section ten-a; and to further amend said article five, chapter eleven, by amending and reenacting section ten thereof, all of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and relating to the release of ad valorem taxes, forfeitures and penalties on bank deposits and money and the effective date of such release.

Be it enacted by the Legislature of West Virginia:

That article three, chapter eleven, be amended by adding thereto a new section designated section ten-b; and that article

five of said chapter eleven be amended by adding thereto a new section designated section ten-a, and that said article five be further amended by amending and reenacting section ten thereof, all of the code of West Virginia, one thousand nine hundred thirty-one, as amended, to read as follows:

CHAPTER 11. TAXATION

Article 3. Assessments Generally

Section 10-b. *Exemption of Bank Deposits and Money from Forfeitures and Penalties.*—No forfeiture or penalty imposed by the provisions of section ten of this article for failure to make a return of bank deposits or money shall be collectible unless the claim therefor shall have been reduced to judgment in favor of the state prior to the fourth day of November, one thousand nine hundred fifty-eight.

Article 5. Assessment of Personal Property.

Section 10. *Entry of Omitted Personal Property Taxes.*—If the assessor discovers that any taxes on personal property, other than bank deposits and money, were omitted in any former years, he shall proceed as provided in section five of article three of this chapter.

Sec. 10-a. *Release of Taxes, Interest, and Charges on*
2 *Bank Deposits and Money Not Assessed Prior to Novem-*
3 *ber Fourth, One Thousand Nine Hundred Fifty-Eight.*—In
4 view of the adoption of section one-a, amending article ten
5 of the constitution of West Virginia, at the general election
6 held on the fourth day of November, one thousand nine
7 hundred fifty-eight, without any saving clause therein,
8 and in order to give effect to the mandate of the people of
9 the state, it is the intent and purpose of the Legislature to,
10 and it hereby does, release all ad valorem taxes, interest,
11 and charges on bank deposits and money unless an assess-
12 ment therefor shall have been made, as provided in article
13 three of this chapter, prior to the fourth day of November,
14 one thousand nine hundred fifty-eight.

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

W. N. Jasper, Jr.
Chairman Senate Committee

Eudora Andrews
Chairman House Committee

Originated in the Senate.

Takes effect From passage.

Howard Hughes
Clerk of the Senate

C. A. Blankinship
Clerk of the House of Delegates

Ralph J. Bean
President of the Senate

H. R. Laney
Speaker House of Delegates

The within approved this the 20th
day of March, 1959.

W. H. Underwood
Governor