WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1960

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ENROLLED

comm Sub for

HOUSE BILL No.....8......

(By Mr._____)

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PASSED _____ *Feb 5,* _____1960

In Effect _*July 1, 1960*_ _____Passage

ENROLLED

COMMITTEE SUBSTITUTE FOR

House Bill No. 8

[Passed February 8, 1960; in effect July 1, 1960.]

AN ACT to amend and reenact section one, article nineteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the tax on bottled soft drinks and soft drink syrups and definitions in connection therewith.

Be it enacted by the Legislature of West Virginia:

That section one, article nineteen, 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 1. *Definitions.*—As used in this article:

2   (1) "Bottled soft drinks" shall include any and all

3   non-alcoholic beverages, whether carbonated or not, such

4   as soda water, ginger ale, coca cola, lime cola, pepsi cola,

5   doctor pepper, root beer, carbonated water, orangeade,

6   lemonade, fruit juice when any plain or carbonated water,

7 flavoring or syrup is added, or any and all preparations

8 commonly referred to as "soft drinks" of whatever kind,

9 which are closed and sealed in glass, paper, or any other

10 type of container, envelope, package, or bottle, whether

11 manufactured with or without the use of any syrup. The

12 term "bottled soft drinks" shall not include fluid milk to

13 which no flavoring has been added, or natural undiluted

14 fruit juice or vegetable juice.

15 (2) "Soft drink syrups and powders" shall include the

16 compound mixture or the basic ingredients, whether dry

17 or liquid, practically and commercially usable in making,

18 mixing or compounding soft drinks by the mixing thereof

19 with carbonated or plain water, ice, fruit, milk or any

20 other product suitable to make a soft drink, among such

21 syrups being such products as coca cola syrup, chero

22 cola syrup, pepsi cola syrup, doctor pepper syrup, root

23 beer syrup, nu-grape syrup, lemon syrup, vanilla syrup,

24 chocolate syrup, cherry smash syrup, rock candy syrup,

25 simple syrup, chocolate drink powder, malt drink powder,

26 or any other prepared syrups or powders sold or used

27 for the purpose of mixing soft drinks commercially at

28 soda fountains, restaurants or similar places as well as

29 those powder bases prepared for the purpose of domes-

30 tically mixing soft drinks such as kool aid, oh boy drink,

31 tip top, miracle aid and all other similar products.

32   (3) "Simple syrup" shall mean the making, mixing,

33 compounding or manufacturing, by dissolving sugar and

34 water or any other mixtures that will create simple syrup

35 to which may or may not be added concentrates or

36 extracts.

37   (4) "Person" shall mean and include an individual,

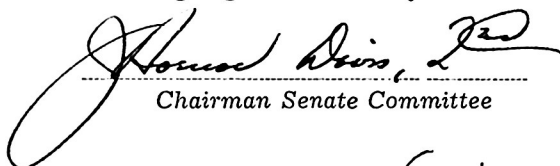38 firm, partnership, association or corporation.

39   (5) "Wholesale dealer" includes only those persons who

40 sell any bottled soft drink or soft drink syrup to retail

41 dealers for the purpose of resale.

42   (6) "Retail dealer" includes every person other than a

43 wholesale dealer mixing, making, compounding or man-

44 ufacturing any drink from a soft drink syrup or powder

45 base, or a person selling such syrup or powder.

46   (7) "Distributer" shall mean any person who man-

47 ufactures, bottles, produces or purchases for sale to retail

48 dealers any bottled soft drink or soft drink syrup.

49   (8) "Commissioners" means the state tax commis-

50 sioner, and where the meaning of the context requires,

51 all deputies and employees duly authorized by him.

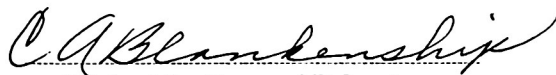The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.
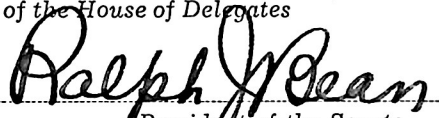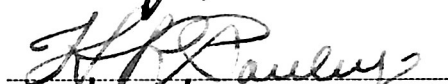
_____
         Chairman Senate Committee

         Eudora Andrews
_____
         Chairman House Committee

Originated in the House of Delegates

Takes effect _____July 1, 1960_____ passage.
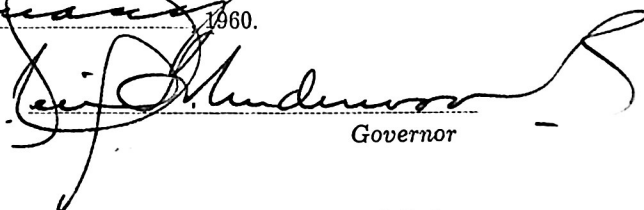
_____
         Clerk of the Senate

_____
         Clerk of the House of Delegates

_____
         President of the Senate

_____
         Speaker, House of Delegates

The within ___approved___ this the 16th

day of ___February___ 1960.

_____
         Governor

Filed in Office of the Secretary of State
of West Virginia ___FEB 17 1960___
         JOE F. BURDETT
         SECRETARY OF STATE