WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1960

ENROLLED

HOUSE BILL No....

(Passed Feb 17, 1960)

In Effect ________

(by Mr.)

WEST VIRGINIA
SECRETARY OF STATE

PREPARED FOR

REGULAR SESSION, 1960
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 non-alcoholic beverages, whether carbonated or not, such as soda water, ginger ale, coca cola, lime cola, pepsi cola, doctor pepper, root beer, carbonated water, orangeade, lemonade, fruit juice when any plain or carbonated water,
flavoring or syrup is added, or any and all preparations commonly referred to as "soft drinks" of whatever kind, which are closed and sealed in glass, paper, or any other type of container, envelope, package, or bottle, whether manufactured with or without the use of any syrup. The term "bottled soft drinks" shall not include fluid milk to which no flavoring has been added, or natural undiluted fruit juice or vegetable juice.

(2) "Soft drink syrups and powders" shall include the compound mixture or the basic ingredients, whether dry or liquid, practically and commercially usable in making, mixing or compounding soft drinks by the mixing thereof with carbonated or plain water, ice, fruit, milk or any other product suitable to make a soft drink, among such syrups being such products as coca cola syrup, chero cola syrup, pepsi cola syrup, doctor pepper syrup, root beer syrup, nu-grape syrup, lemon syrup, vanilla syrup, chocolate syrup, cherry smash syrup, rock candy syrup, simple syrup, chocolate drink powder, malt drink powder, or any other prepared syrups or powders sold or used for the purpose of mixing soft drinks commercially at
soda fountains, restaurants or similar places as well as those powder bases prepared for the purpose of domest-
ically mixing soft drinks such as kool aid, oh boy drink, tip top, miracle aid and all other similar products.

(3) "Simple syrup" shall mean the making, mixing, compounding or manufacturing, by dissolving sugar and water or any other mixtures that will create simple syrup to which may or may not be added concentrates or extracts.

(4) "Person" shall mean and include an individual, firm, partnership, association or corporation.

(5) "Wholesale dealer" includes only those persons who sell any bottled soft drink or soft drink syrup to retail dealers for the purpose of resale.

(6) "Retail dealer" includes every person other than a wholesale dealer mixing, making, compounding or man-
ufacturing any drink from a soft drink syrup or powder base, or a person selling such syrup or powder.

(7) "Distributer" shall mean any person who man-
ufactures, bottles, produces or purchases for sale to retail dealers any bottled soft drink or soft drink syrup.
(8) "Commissioners" means the state tax commissioner, and where the meaning of the context requires, 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

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

JOE F. BURDETT
SECRETARY OF STATE