WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1960

ENROLLED

SENATE BILL NO. 44

(By Mr. (By Mr. Bean and Mr. Smith)

PASSED January 16, 1960

In Effect from Passage
ENROLLED

Senate Bill No. 46
(By Mr. Bean, Mr. President, and Mr. Smith)

[Passed February 11, 1960; in effect from passage.]

AN ACT to amend article twelve, chapter sixteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section designated section ten-a, relating to the ultimate liability for the tax or service charge established by a board of trustees of a sanitary district.

Be it enacted by the Legislature of West Virginia:

That article twelve, chapter sixteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section designated section ten-a, to read as follows:
Section 10-a. Ultimate Liability for Tax or Service Charge.—It is the intent of this article that the tax or service charge herein imposed by said board of trustees is a tax, the ultimate incidence of and liability for which shall be upon the property owner or ultimate consumer.
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 Senate.

Takes effect from 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