

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1960

Filed in Office of the Secretary of State

of West Virginia **FEB 16 1960**

JOE F. BURDETT

SECRETARY OF STATE

ENROLLED

SENATE BILL NO. 47

(By Mr. *Beard* and *Mr. Smith*)

PASSED *February 11* 1960

In Effect *from* Passage



ENROLLED

Senate Bill No. 47

(By MR. BEAN, MR. PRESIDENT, and MR. SMITH)

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

AN ACT to amend article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section designated section four-a, relating to the ultimate liability for excise tax imposed on the sale of cigarettes.

Be it enacted by the Legislature of West Virginia:

That article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section designated section four-a, to read as follows:

Section 4-a. *Ultimate Liability for Tax.*—Every whole-
2 saler, distributor, jobber, or retailer who advances or pays

3 the tax imposed by this article through the purchase of
4 such stamps shall add the amount of the tax so advanced
5 or paid to the price of the cigarettes sold, it being intended
6 that the ultimate incidence of and the liability for the
7 tax shall be upon the ultimate consumer or user.

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

Joseph Davis, 2^d
Chairman Senate Committee

Eudora Andrews
Chairman House Committee

Originated in the Senate.

Takes effect *from* passage.

Thomas W. Ryan
Clerk of the Senate

Ch. Blankenship
Clerk of the House of Delegates

Ralph W. Bean
President of the Senate

J. K. Paulsen
Speaker House of Delegates

The within *approved* this the *16th*
day of *February* 1960.
W. A. Rorer
Governor



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