WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1960

ENROLLED
SENATE BILL NO. 47

(By Mr. ________ of ________)

PASSED _____________ 1960

In Effect _____________ 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
the tax imposed by this article through the purchase of
such stamps shall add the amount of the tax so advanced
or paid to the price of the cigarettes sold, it being intended
that the ultimate incidence of and the liability for the
tax shall be upon the ultimate consumer or user.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

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 sixteenth day of February, nineteen hundred and sixty.

Governor

Filed in Office of the Secretary of State of West Virginia FEB 16 1960

JOE F. BURDETT
SECRETARY OF STATE