

WEST VIRGINIA LEGISLATURE

EXTRAORDINARY SESSION, 1961

ENROLLED

SENATE BILL NO. 15

Originating in Committee
(By ~~Mr.~~ *on Finance*)

PASSED June 16 1961

In Effect July 1, 1961 Passage

Filed in Office of the Secretary of State
of West Virginia JUN 21 1961

JOE F. BURDETT
SECRETARY OF STATE

ENROLLED
Senate Bill No. 15

[Originating in the Senate Committee on Finance]

[Passed June 16, 1961; in effect July 1, 1961.]

AN ACT to amend and reenact section two-a, article fifteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to an additional use tax, more particularly imposing an additional use tax, making provision relating to its levy, imposition, exemptions, payment, collection, remission and assessment, providing that all moneys derived therefrom shall be paid into the state fund, general revenue, to be expended in whatever manner provided by law, providing that the provisions of said section two-a shall take effect upon the expiration of the additional use tax and the provisions in

connection therewith as imposed and provided by Enrolled House Bill No. 481, enacted by the Legislature of West Virginia, regular session, one thousand nine hundred sixty-one, and that the provisions of said section two-a shall expire on June thirtieth, one thousand nine hundred sixty-two.

Be it enacted by the Legislature of West Virginia:

That section two-a, article fifteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

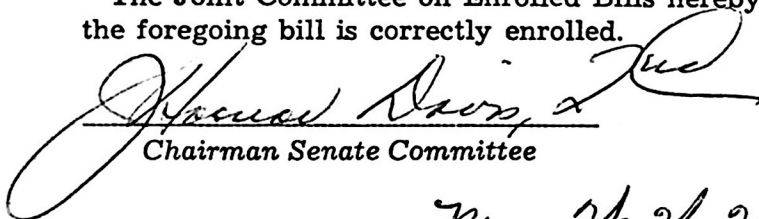
Section 2-a. *Additional Use Tax.*—For the purpose of
2 providing additional revenue for the state fund, general
3 revenue, there is hereby imposed, other than in this sec-
4 tion two-a to the contrary, an additional excise (use) tax
5 in the same form, manner and extent as in section two
6 of this article provided; said additional excise (use) tax
7 is imposed at the rate of one per cent of the purchase price
8 of such property, with the first one dollar of such purchase
9 price being exempt for the purpose of computing the
10 additional excise tax imposed by this section two-a.
11 Except as otherwise provided in this section, all pro-

12 visions of this article relating to the levy, imposition,
13 exemptions, payment, collection, remission and assess-
14 ment of the excise tax imposed by section two of this
15 article shall be applicable to the levy, imposition, exemp-
16 tions, payment, collection, remission and assessment of
17 such additional tax as imposed by this section two-a.

18 Notwithstanding the provisions of section twenty-six
19 of this article, all moneys received from the additional
20 tax imposed by this section shall be paid into the state
21 fund, general revenue, to be expended in whatever man-
22 ner provided by law.

23 The provisions of this section shall take effect upon the
24 expiration of the additional use tax and the provisions in
25 connection therewith as imposed and provided by Enrolled
26 House Bill No. 481, enacted by the Legislature of West
27 Virginia, regular session, one thousand nine hundred
28 sixty-one, and the provisions of this section shall expire
29 on June thirtieth, one thousand nine hundred sixty-two.

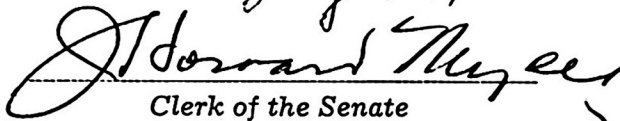
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee

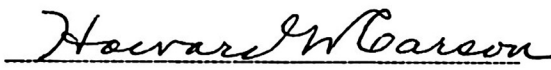

Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1961. ~~passage.~~


Clerk of the Senate

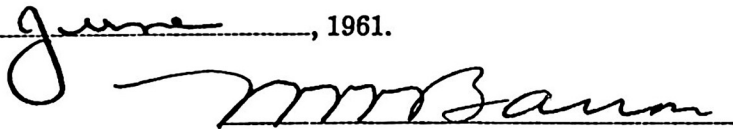

Clerk of the House of Delegates


President of the Senate


Speaker House of Delegates

The within approved this the 21st

day of June, 1961.


Governor



Filed in Office of the Secretary of State
of West Virginia **JUN 21 1961**
JOE F. BURDETT
SECRETARY OF STATE