# WEST VIRGINIA LEGISLATURE

### EXTRAORDINARY SESSION, 1961

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# ENROLLED

## SENATE BILL NO. _16_

(*Originating in Committee*

~~(By Mr.~~ _on Finance_ )

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PASSED _June 16_ 1961

In Effect _July 1, 1961_ ~~Passage~~

# ENROLLED

# Senate Bill No. 16

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[Originating in the Senate Committee on Finance]

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

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

tional consumers sales tax and the provisions in connection therewith as imposed and provided by Enrolled Senate Bill No. 3, enacted by the Legislature of West Virginia, regular session, one thousand nine hundred sixty-one, and providing that the provisions of said section three-a shall expire on June thirtieth, one thousand nine hundred sixty-two.

*Be it enacted by the Legislature of West Virginia:*

That section three-a, article fifteen, 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 3-a. *Additional Consumers Sales Tax.*—For the
2  purpose of providing additional revenue for the state
3  general revenue fund and for the privilege of selling
4  tangible personal property and dispensing certain selected
5  services defined in section eight of this article, the vendor,
6  in addition to the tax imposed by section three of this
7  article, shall collect from the purchaser the tax provided
8  by this section, and shall pay the amount of such tax to
9  the tax commissioner in accordance with the provisions
10  of this article.

11  The amount of the tax shall be computed as follows:

12  On each sale, the additional sum of one cent ($.01) on

13  each one dollar ($1.00) of monetary consideration, or

14  fraction thereof, in excess of one dollar ($1.00).

15  Except as otherwise provided in this section, all pro-

16  visions of this article relating to the levy, imposition,

17  payment, collection, remission and assessment of the

18  consumers sales tax imposed by section three of said ar-

19  ticle shall be applicable to the levy, imposition, payment,

20  collection, remission and assessment of such additional

21  tax.

22  Notwithstanding the provisions of section thirty of this

23  article, all moneys received by the tax commissioner from

24  the additional tax imposed by this section shall be paid

25  by him into the state fund, general revenue, to be ex-

26  pended in whatever manner provided by law.

27  The provisions of this section shall take effect upon

28  the expiration of the additional consumers sales tax and

29  the provisions in connection therewith as imposed and

30  provided by Enrolled Senate Bill No. 3, enacted by the

31  Legislature of West Virginia, regular session, one thou-

32  sand nine hundred sixty-one, and the provisions of this

33  section shall expire on June thirtieth, one thousand nine

34  hundred sixty-two.

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

_Harwood Blair_
Chairman Senate Committee

_Mrs. W. W. Withrow_
Chairman House Committee

Originated in the Senate.

Takes effect _July 1, 1961_ ~~passage~~.

_J Howard Myers_
Clerk of the Senate

_C M Blankenship_
Clerk of the House of Delegates

_Howard W Carson_
President of the Senate

_Julius W. Singleton Jr_
Speaker House of Delegates

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The within _approved_ this the _21st_

day of _June_, 1961.

_W W Barron_
Governor

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