WEST VIRGINIA LEGISLATURE
EXTRAORDINARY SESSION, 1961

ENROLLED

SENATE BILL NO. 16
(Originating in Committee
(By Mr. ________________ Finance)

PASSED ________________ 1961

In Effect ________________ 1961

Filed in Office of the Secretary of State of West Virginia ______________
JUNE 21, 1961
JOE F. BURDETT
SECRETARY OF STATE
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 purpose of providing additional revenue for the state general revenue fund and for the privilege of selling tangible personal property and dispensing certain selected services defined in section eight of this article, the vendor, in addition to the tax imposed by section three of this article, shall collect from the purchaser the tax provided by this section, and shall pay the amount of such tax to the tax commissioner in accordance with the provisions of this article.
The amount of the tax shall be computed as follows:

On each sale, the additional sum of one cent ($0.01) on each one dollar ($1.00) of monetary consideration, or fraction thereof, in excess of one dollar ($1.00).

Except as otherwise provided in this section, all provisions of this article relating to the levy, imposition, payment, collection, remission and assessment of the consumers sales tax imposed by section three of said article shall be applicable to the levy, imposition, payment, collection, remission and assessment of such additional tax.

Notwithstanding the provisions of section thirty of this article, all moneys received by the tax commissioner from the additional tax imposed by this section shall be paid by him into the state fund, general revenue, to be expended in whatever manner provided by law.

The provisions of this section shall take effect upon the expiration of the additional 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 thou-
and nine hundred sixty-one, and the provisions of this section shall expire on June thirtieth, one thousand nine hundred sixty-two.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate.

Takes effect ___________________ passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within ______ approved ______ the ______
day of ______, 1961.

[Signature]
Governor

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of West Virginia JUN 21 1961
JOE F. BURDETT
SECRETARY OF STATE