

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961



ENROLLED

HOUSE BILL No. 481....

(By Mr. Speaker, Mr. Singleton)



PASSED March 10, 1961

In Effect from Passage

Filed in Office of the Secretary of State
of West Virginia

MAR 17 1961

JOE F. BURDETT
SECRETARY OF STATE

481

ENROLLED

House Bill No. 481

(By MR. SPEAKER, MR. SINGLETON)

[Passed March 10, 1961; in effect from passage.]

AN ACT to amend article fifteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section two-a, relating to use tax.

Be it enacted by the Legislature of West Virginia:

That article fifteen-a, 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 two-a, 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)
5 tax 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
8 price of such property, with the first one dollar of such
9 purchase price being exempt for the purpose of comput-
10 ing the additional excise tax imposed by this section
11 two-a.

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

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

24 The provisions of this section shall expire August
25 thirty-one, one thousand nine hundred sixty-one.

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

Harmon Davis, Jr.
Chairman Senate Committee

Mrs. M. H. Matheson
Chairman House Committee

Originated in the House.

Takes effect from passage.

Harmon Meyer
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

Howard W. Carson
President of the Senate

Salmon W. Singletary
Speaker House of Delegates

The within approved this the 17th
day of March, 1961.

Wm. Barron
Governor

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of West Virginia MAR 17 1961
JOE F. BURDETT
SECRETARY OF STATE