WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1961

ENROLLED

HOUSE BILL No. 481

(By Mr. Speaker, Mr. Singleton)

PASSED March 16, 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
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 providing additional revenue for the state fund, general revenue, there is hereby imposed, other than in this section two-a to the contrary, an additional excise (use) tax in the same form, manner and extent as in section two of this article provided; said additional excise (use) tax
is imposed at the rate of one per cent of the purchase
price of such property, with the first one dollar of such
purchase price being exempt for the purpose of comput-
ing the additional excise tax imposed by this section
two-a.

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

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

The provisions of this section shall expire August
thirty-one, one thousand nine hundred sixty-one.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House.

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 17th day of March, 1961.

Governor

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JOE F. BURDETT
SECRETARY OF STATE