

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961

ENROLLED

SENATE BILL NO. 2

(By Mr. Carson, Mr. President)

PASSED January 13 1961

In Effect January 15, 61 Passage



ENROLLED
Senate Bill No. 2
(By MR. CARSON, MR. PRESIDENT)

[Passed January 13, 1961; effective January 15, 1961.]

AN ACT to make supplementary appropriations of public moneys out of the state treasury for the state road commission, the state conservation commission, and the Governor to provide emergency relief of unemployment throughout the state of West Virginia, and to impose an additional consumers sales tax to provide revenues for such purpose.

Be it enacted by the Legislature of West Virginia:

Section 1. *Supplementary Appropriation.*—That in
2 addition and as a supplement to the appropriation made
3 by chapter two, acts of the Legislature, regular session,
4 one thousand nine hundred sixty, there is hereby appro-

5 priated from the state fund, general revenue, conditionally
6 upon the fulfilment of the provisions set forth in chapter
7 thirty-nine, acts of the Legislature, regular session, one
8 thousand nine hundred thirty-nine, as amended, and of
9 this act the following supplemental sums of money for the
10 purposes hereinafter stated:

11 Item I. State Road Commission, for
12 works projects of an improvement or main-
13 tenance nature relating to primary and
14 secondary roads, such as installation and
15 extension of drainage and drainage struc-
16 tures, development of roadside parks,
17 cleaning of streams along and of right-of-
18 ways of existing road system, and elimina-
19 tion of dangerous curves and widening of
20 primary and secondary roads\$ 2,250,000.00

21 The appropriation to the state road commission may
22 be transferred to the state road fund upon the requisition
23 of the Governor.

24 Item II. Conservation Commission, for
25 repairs, maintenance, and improvement of

26 conservation commission facilities, such as
27 state parks, state forests, state game areas,
28 lakes and streams\$ 1,125,000.00

29 Item III. Governor, for allocation and
30 transfer in his discretion to those agencies
31 and departments of state government which
32 satisfy the Governor that they can and will
33 expend requested sums in accordance with
34 the purpose of this supplementary appro-
35 priation\$ 1,125,000.00

36 Whereas, Appropriations within chapter two, acts of
37 the Legislature, regular session, one thousand nine hun-
38 dred sixty, are based upon estimated consumers sales tax
39 receipts in the amount of thirty-one million five hundred
40 thousand dollars (\$31,500,000.00); and, whereas, this
41 supplementary appropriation is based on an additional
42 four million five hundred thousand dollars (\$4,500,000.00),
43 thereby totaling thirty-six million dollars (\$36,000,000.00);
44 therefore, in the event that actual receipts from con-
45 sumers sales tax (as imposed under sections three and
46 three-a of article fifteen, chapter eleven of the Code of

47 West Virginia, one thousand nine hundred thirty-one)
48 are under said thirty-six million dollars (\$36,000,000.00);
49 and, further, if it becomes necessary for the board of
50 public works, pursuant to chapter five of the West Vir-
51 ginia code, to reduce appropriations, the board of public
52 works shall reduce expenditures, pursuant to this supple-
53 mentary appropriation bill, in an amount equal to the
54 aforesaid reduction below thirty-six million dollars
55 (\$36,000,000.00).

Sec. 2. *Imposition of Additional Consumers Sales Tax.*—

2 That, pursuant to article six, section fifty-one, subsection
3 C (2) of the state constitution, article fifteen, chapter
4 eleven of the code of West Virginia, one thousand nine
5 hundred thirty-one, as amended, be amended by adding
6 thereto a new section designated section three-a to pro-
7 vide as follows:

“Sec. 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 article fifteen, chapter

6 eleven of the code, the vendor, in addition to the tax
7 imposed by section three of said article, shall collect from
8 the purchaser the tax provided by this section, and shall
9 pay the amount of such tax to the tax commissioner in
10 accordance with the provisions of said 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 frac-
14 tion thereof, in excess of one dollar (\$1.00).

15 "Except as otherwise provided in this section, all pro-
16 visions of article fifteen, chapter eleven of the code, re-
17 lating to the levy, imposition, payment, collection, re-
18 mission, and assessment of the consumers sales tax im-
19 posed by section three of said article shall be applicable
20 to the levy, imposition, payment, collection, remission,
21 and assessment of such additional tax.

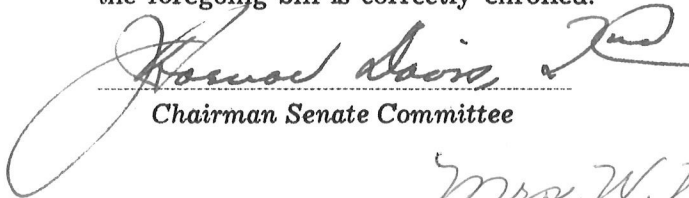
22 "Notwithstanding the provisions of section thirty of
23 said article, all moneys received by the tax commissioner
24 from the additional tax imposed by this section shall be
25 paid by him into the state fund, general revenue, to be
26 expended in whatever manner provided by law.

27 "The provisions of this section shall expire June thirty,
28 one thousand nine hundred sixty-one."

Sec. 3. Purpose of This Supplementary Appropriation.

2 —It is the purpose of this supplementary appropriation
3 to provide emergency relief of unemployment throughout
4 the state of West Virginia and, to this end, employment
5 on projects covered by this appropriation shall be given
6 to unemployed persons who are not eligible to receive
7 unemployment benefits and who receive no aid from the
8 department of public assistance or other agencies.

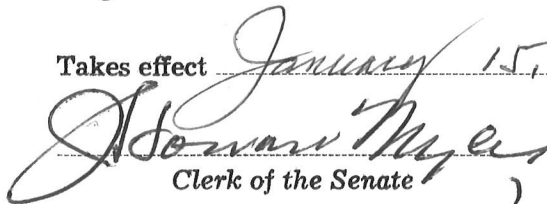
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee


Chairman House Committee


Originated in the Senate.

Takes effect January 15, 1961 passage.

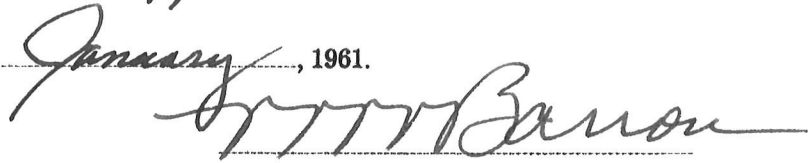

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker House of Delegates

The within Approved this the 16th
day of January, 1961.


Governor

