WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1961

ENROLLED
SENATE BILL NO. 277
(By Mr. Jackson)

PASSED March 30th 1961
In Effect from Passage

Filed in Office of the Secretary of State of West Virginia
MAR 17 1961
JOE F. BURDITT
SECRETARY OF STATE
ENROLLED

Senate Bill No. 277
(By Mr. Jackson)

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

AN ACT to amend and reenact section three, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to gasoline tax, and particularly the amount, measure and lien of tax and notice of discontinuance of business.

Be it enacted by the Legislature of West Virginia:

That section three, article fourteen, 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. Amount, Measure and Lien of Tax; Notice of Discontinuance of Business.—There is hereby imposed upon every person who is a distributor, retail dealer or...
importer under the terms of this article, an excise tax based on the quantities of all gasoline produced, purchased, sold or used in this state, which tax shall be equivalent to seven cents per gallon on all gasoline. The tax shall be paid as hereinafter provided.

A distributor shall use as the measure of the tax the gallonage produced, purchased, sold or used in this state, as provided in section four of this article. Gallonage shall be included in the measure of the tax by refiners and producers when such gallonage has been placed into any tank from which withdrawals are made for sales or transfer to any other person.

An importer shall use as the measure of the tax the gallonage purchased and received for whatever use, as provided in section six of this article.

A retail dealer shall use as the measure of the tax the gallonage purchased or obtained by him, as provided in section five of this article.

The excise tax imposed by this article shall be paid by the person first producing, or receiving in this state, the gallonage of gasoline which under this article shall form
the measure of such tax; but in no case shall any such
gallonage be used more than once in determining taxes
due hereunder.

The taxes imposed by this article are in addition to all
other taxes now imposed by law.

The excise tax imposed by this article shall accrue from
the date of production, purchase, sale or use of the gaso-
line. The penalties imposed by section thirteen of this
article shall accrue from the date they become due and
payable. A tax due and unpaid under this article shall
be a debt due the state of West Virginia. It shall be a per-
sonal obligation of the taxpayer and shall be a lien in fa-
vor of the state of West Virginia upon all property and
rights to property, whether real or personal, belonging to
such taxpayer. The lien shall arise when a taxpayer fails
to file his return and remit the tax at the time required
by this article. Such lien shall not be valid or enforceable
against a purchaser, including lien creditor, of real estate
or personal property for a valuable consideration without
notice, unless docketed in the office of the clerk of the
county court as provided in sections one and two, article
Whenever a distributor, importer or retail dealer ceases to engage in business within this state by reason of the discontinuance, sale or transfer of the business of such distributor, importer or retail dealer, it shall be his duty to notify the tax commissioner in writing at the time of the discontinuance, sale or transfer. Such notice shall give the date of discontinuance and in the event of the sale or transfer of the business the date thereof and the name and address of the purchaser or transferee thereof; all taxes accruing under this article, but not yet due and payable under the provisions of this article shall, notwithstanding such provisions, become due and payable concurrently with such discontinuance, sale or transfer, and it shall be the duty of such distributor, importer or retail dealer to make a report and pay all such taxes, and to surrender to the tax commissioner the license certif-
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67 cate theretofore issued, under the provisions of this ar-
68 ticle.
69 Unless the notice shall have been given to the tax com-
70 missioner as above provided such purchaser or transferee
71 shall be liable to the state of West Virginia, for the amount
72 of all taxes and penalties, under the article accrued
73 against such distributor, importer or retail dealer so sell-
74 ing or transferring his business, on the date of such sale
75 or transfer, but only to the extent of the value of the
76 property and business thereby acquired from such dis-
77 tributor, importer, or retail dealer.
78 Any unexpended and unobligated revenue derived from
79 the one cent tax per gallon on gasoline imposed or levied
80 by chapter one hundred sixty-nine, acts of the legislature,
81 regular session, one thousand nine hundred fifty-nine, to
82 match federal funds allocated for the interstate road sys-
83 tem in West Virginia, shall be used only for the purposes
84 set out in section twenty-two of this article.
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 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. BURDETTE
SECRETARY OF STATE