

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1961

ENROLLED

SENATE BILL NO. 3

(By Mr. Cason, Mr. President)

PASSED January 19 1961

In Effect July 1, 1961 Passage



ENROLLED
Senate Bill No. 3
(By MR. CARSON, MR. PRESIDENT)

[Passed January 19, 1961; in effect July 1, 1961.]

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

Be it enacted by the Legislature of West Virginia:

That article fifteen, 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 three-a, to read as follows:

CHAPTER 11. TAXATION.

Article 15. Consumers Sales Tax.

Section 3 (a). *Additional Consumers Sales Tax.*—For
2 the purpose of providing additional revenue for the state

3 general revenue fund and for the privilege of selling tan-
4 gible personal property and dispensing certain selected
5 services defined in section eight of this article, the vendor,
6 in addition to the tax imposed by section three of this
7 article, shall collect from the purchaser the tax provided
8 by this section, and shall pay the amount of such tax to
9 the tax commissioner in accordance with the provisions
10 of this 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 provi-
16 sions of this article relating to the levy, imposition, pay-
17 ment, collection, remission, and assessment of the con-
18 sumers sales tax imposed by section three of said article
19 shall be applicable to the levy, imposition, payment, col-
20 lection, remission and assessment of such additional tax.

21 Notwithstanding the provisions of section thirty of this
22 article, all moneys received by the tax commissioner from
23 the additional tax imposed by this section shall be paid

24 by him into the state fund, general revenue, to be ex-
25 pended in whatever manner provided by law.

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

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

Howard Davis, Jr.
Chairman Senate Committee

Mrs. H. H. Withrow
Chairman House Committee

Originated in the Senate.

Takes effect *July 1, 1961* passage.

Howard Myers
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

Howard E. Cannon
President of the Senate

Julius W. Slaughter
Speaker House of Delegates

The within *approved* this the *27th*
day of *January*, 1961.

James B. Barlow
Governor

