WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1962

ENROLLED
SENATE BILL NO. 38

(By Mr. McQUART)

PASSED February 1, 1962
In Effect July 1, 1962

Filed in Office of the Secretary of State
of West Virginia FEB 10 1962
JOE E. BURDET
SECRETARY OF STATE
AN ACT to amend and reenact section two-a, article fifteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to an additional use tax; more particularly imposing an additional use tax; making provision relating to its levy, imposition, exemptions, payment, collection, remission and assessment; providing that all moneys derived therefrom shall be paid into the state fund, general revenue, to be expended in whatever manner provided by law, and providing that the provisions of said section two-a shall take effect upon the expiration of the additional use tax and the provisions in connection therewith as imposed and provided by chapter
thirteen, acts of the Legislature, first extraordinary session, one thousand nine hundred sixty-one, and that the provi-
sions of said section two-a shall expire on June thirtieth, one thousand nine hundred sixty-three.

Be it enacted by the Legislature of West Virginia:

That section two-a, article fifteen-a, 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 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 computing the additional excise tax imposed by this section two-a.

Except as otherwise provided in this section, all provi-
sions of this article relating to the levy, imposition, exemp-
tions, payment, collection, remission and assessment of
the excise tax imposed by section two of this article shall be applicable to the levy, imposition, exemptions, 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 take effect upon the expiration of the additional use tax and the provisions in connection therewith as imposed and provided by chapter thirteen, acts of the Legislature, first extraordinary session, one thousand nine hundred sixty-one, and the provisions of this section shall expire on June thirtieth, one thousand nine hundred sixty-three.
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 July 1, 1962, ______ passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within ______ approved ______ this the ______

day of ______, 1962.

Governor

[Signature]