

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1962

ENROLLED

SENATE BILL NO. 38

(By Mr. Mc COURT.....)

PASSED February 1.....1962

In Effect July 1, 1962.....Passage



38

Filed in Office of the Secretary of State
of West Virginia FEB 10 1962
JOE F. BUDDETT
SECRETARY OF STATE

ENROLLED
Senate Bill No. 38

(By MR. McCOURT)

(Passed February 1, 1962; in effect July 1, 1962.)

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 provisions 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
2 providing additional revenue for the state fund, general
3 revenue, there is hereby imposed, other than in this sec-
4 tion two-a to the contrary, an additional excise (use) tax
5 in the same form, manner and extent as in section two of
6 this article provided; said additional excise (use) tax is
7 imposed at the rate of one per cent of the purchase price
8 of such property, with the first one dollar of such purchase
9 price being exempt for the purpose of computing the addi-
10 tional excise tax imposed by this section two-a.

11 Except as otherwise provided in this section, all provi-
12 sions of this article relating to the levy, imposition, exemp-
13 tions, payment, collection, remission and assessment of

14 the excise tax imposed by section two of this article shall
15 be applicable to the levy, imposition, exemptions, pay-
16 ment, collection, remission and assessment of such addi-
17 tional tax as imposed by this section two-a.

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

23 The provisions of this section shall take effect upon the
24 expiration of the additional use tax and the provisions in
25 connection therewith as imposed and provided by chapter
26 thirteen, acts of the Legislature, first extraordinary ses-
27 sion, one thousand nine hundred sixty-one, and the pro-
28 visions of this section shall expire on June thirtieth,
29 one thousand nine hundred sixty-three.

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

Harold Davis
Chairman Senate Committee

Mrs. H. M. Withrow
Chairman House Committee

Originated in the Senate.

Takes effect *July 1, 1962* passage.

Donnell Meyer
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard Carson
President of the Senate

James W. Windel
Speaker House of Delegates

The within *approved* this the *Tenth* day of *February*, 1962.

W. M. Baum
Governor

