

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1962

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**ENROLLED**

SENATE BILL NO. 39

(By Mr. McCourt)

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PASSED February 1 1962

In Effect July 1, 1962 Passage



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

**ENROLLED**  
**Senate Bill No. 39**

(By MR. McCOURT)

[Passed February 1, 1962; in effect July 1, 1962.]

AN ACT to amend and reenact section three-a, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to additional consumers sales tax.

*Be it enacted by the Legislature of West Virginia:*

That section three-a, article fifteen, 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-a. **Additional Consumers Sales Tax.**—For the  
2 purpose of providing additional revenue for the state gen-  
3 eral revenue fund and for the privilege of selling tangible  
4 personal property and dispensing certain selected services

5 defined in section eight of this article, the vendor, in addi-  
6 tion to the tax imposed by section three of this article,  
7 shall collect from the purchaser the tax provided by this  
8 section, and shall pay the amount of such tax to the tax  
9 commissioner in accordance with the provisions of this  
10 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 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 It is the intent of the Legislature in imposing this addi-  
27 tional tax to provide funds to the governor, the state road  
28 commission and the state department of natural resources  
29 for the emergency relief of unemployment throughout the  
30 state of West Virginia.

31 The provisions of this section shall expire June thirty,  
32 one thousand nine hundred sixty-three.

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

*James Davis, Jr.*  
Chairman Senate Committee

*Max H. H. Withrow*  
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1962 passage.

*Howard Meyer*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*Harvard W. Capron*  
President of the Senate

*Julius W. Englefer, Jr.*  
Speaker House of Delegates

The within approved this the tenth  
day of February, 1962.

*G. W. Barron*  
Governor

