

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1962

## ENROLLED

SENATE BILL NO. 41

(By Mr. McCourt)

PASSED January 25, 1962

In Effect July 1, 1962 Passage



Filed in Office of the Secretary of State  
of West Virginia Feb 3, 1962

JOE F. BURDETT  
SECRETARY OF STATE

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**ENROLLED**

**Senate Bill No. 41**

(By MR. McCOURT)

[Passed January 25, 1962; in effect July 1, 1962.]

AN ACT to amend and reenact section two-b, article seventeen, and section two, article eighteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the imposition, collection and disposition of an additional tax on the sale of cigarettes, and upon the use, consumption or storage of cigarettes in this state, and declaring the purpose thereof.

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

That section two-b, article seventeen, and section two, article eighteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

**Article 17. Excise Tax on Sale of Cigarettes.****Section 2-b. Additional Cigarette Tax for Support of**

2 Schools.—For the purpose of providing additional revenue  
3 for the support of free schools, there is hereby levied and  
4 imposed, on and after midnight of the last day of June,  
5 one thousand nine hundred sixty-two, in addition to the  
6 taxes imposed by sections two and two-a of this article,  
7 an additional excise tax of two cents on each ten ciga-  
8 rettes, or fractional part thereof, sold within this state.  
9 Except as otherwise provided in this section, all pro-  
10 visions of this article relating to the levy, imposition and  
11 collection of the regular excise tax on the sale of ciga-  
12 rettes shall be applicable to the levy, imposition and  
13 collection of such additional tax. Notwithstanding other  
14 provisions of this article to the contrary, all moneys re-  
15 ceived from the additional tax imposed by this section,  
16 less deductions allowed by this article for refunds and  
17 for costs of administration and operation, shall be paid by  
18 the tax commissioner into the general school fund, to be  
19 used solely for the support of free schools: *Provided, how-*  
20 *ever,* That the additional one cent tax on each ten ciga-

21 rettes or fractional part thereof imposed or levied by this  
22 section shall be suspended on the last day of June, one  
23 thousand nine hundred sixty-three.

**Article 18. Excise Tax on Use, Consumption or Storage of  
Cigarettes.**

**Section 2. Levy of Tax on Cigarettes.**—For the purpose  
2 of providing revenue for the general fund of this state  
3 an excise tax is hereby levied, on and after midnight of  
4 the last day of June, one thousand nine hundred sixty-  
5 two, on the use, consumption or storage of cigarettes by  
6 consumers in this state at the rate of three cents on each  
7 ten cigarettes or fractional part thereof: *Provided, how-*  
8 *ever,* That the tax shall not apply if the tax levied in  
9 article seventeen of this chapter has been paid: *Provided*  
10 *further,* That the additional one cent tax on each ten  
11 cigarettes or fractional part thereof imposed or levied by  
12 this section shall be suspended on the last day of June,  
13 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

*Mrs. H. H. Withrow*  
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1962 passage.


*Howard M. Lee*  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

Howard E. Hansen  
President of the Senate

President of the Senate  
Julius W. Singletary  
Speaker House of Delegates

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

  
Governor

