WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1962

ENROLLED

SENATE BILL NO. 56

(By Mr. Kaufman)

PASSED February 7, 1962

In Effect 

Filed in Office of the Secretary of State
of West Virginia 2-14-62
JOE F. BURDETT
SECRETARY OF STATE
AN ACT to amend and reenact sections one and five, article twelve-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to privilege tax on certain carrier corporations, and in particular to provide a definition of "barrel-miles" in the case of liquid coal or slurry as that term is used in said article, and to provide a measurement of business done in West Virginia by coal pipe line corporations for the purpose of imposing an additional privilege tax on such corporations.

Be it enacted by the Legislature of West Virginia:

That sections one and five, article twelve-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:

Article 12A. Privilege Tax on Certain Carrier Corporations.

Section 1. Definitions.—When used in this article the term "company" shall include any partnership, joint adventure, joint stock company or association.

The phrase "motor vehicle carrier" shall mean any person engaged in the transportation of passengers or property, or both, for compensation by motor propelled vehicle for the operation of which a permit or certificate of convenience or convenience and necessity is required by law.

The term "ton-mile" shall be a unit of transportation meaning transportation of one net ton in weight a distance of one mile:

The term "passenger-mile" means the transportation of one passenger a distance of one mile.

The term "car-mile" means the operation of a railroad car over a distance of one mile.

The term "barrel-mile" means the transportation of the equivalent of a barrel of oil or the transportation of the
equivalent of a barrel of liquid coal or slurry a distance of one mile.

The phrase "one thousand cubic feet-mile" means the transportation of one thousand cubic feet of gas, measured at sixty degrees Fahrenheit and a pressure of thirty inches of mercury a distance of one mile.

The term "wire-mile" means the equivalent of a single metallic telephone or telegraph conductor one mile in length.

The phrase "motor vehicle mile" means the operation of a motor vehicle carrier over a distance of one mile.

Sec. 5. Additional Privilege Tax on Net Income of Business Included in Preceding Section; Computing Tax.—In addition to the tax imposed in the preceding sections, every motor vehicle carrier operating on the public highways of the state and every railroad corporation, railroad car corporation, express corporation or company, pipeline corporation, telephone and telegraph corporation, airline corporation or company, and operator of a steam boat or other watercraft, for the transportation of passengers or freight, doing business in this state
shall pay an annual privilege tax for each calendar year for the privilege of doing business in the state, to be determined as follows:

(a) The tax as to motor vehicle carriers shall be equal to one and one-half per cent of the net income earned within the state, such income to be determined by ascertaining a sum bearing the proportion to the total net income of the motor vehicle carrier that its business done in West Virginia measured in motor vehicle miles of motor vehicle carrier operation, bears to all business done, measured in like fashion;

(b) The tax as to railroad corporations shall be equal to four per cent of the net income earned within the state, such income to be determined by ascertaining a sum bearing the proportion to total net income of the corporation that its business done in West Virginia, measured in ton-miles, bears to all business done, measured in like fashion;

(c) The tax as to railroad car corporations and as to express corporations or companies shall be one and one-half per cent of net income earned within the state, such
income to be determined by ascertaining a sum bearing the proportion to the total net income of the corporation or company that its business done in West Virginia, measured in car-miles of car operation, bears to all business done, measured in like fashion: Provided, however, That nothing in this act shall be construed as applying to railroad freight car corporations not owned by railroad corporations or their subsidiaries;

(d) The tax as to pipeline corporations shall be three and one-half per cent of net income earned within the state, such income to be determined by ascertaining a sum bearing the proportion to the total net income of the corporation that its business done in West Virginia, measured in barrel-miles in the case of oil and liquid coal or slurry and of thousand cubic feet-miles in the case of gas, bears to all business done, measured in like fashion;

(e) The tax as to telephone and telegraph corporations shall be two and three-fourths per cent of net income earned within the state as to telephone corporations, and five per cent as to telegraph corporations, such
income to be determined by ascertaining a sum bearing
the proportion to the total net income of the corporation
that its business done in West Virginia, measured in
wire-miles, bears to all business done, measured in like
fashion;

(f) The tax as to airline corporations and operators
of a steamboat or other watercraft, for the transporta-
tion of passengers or freight, shall be three per cent of
net income earned within the state, such income to be
determined by ascertaining a sum bearing the propor-
tion to the total net income of the corporation that its
business done in West Virginia, measured in passenger-
miles in the case of airline corporations and ton-miles
in the case of the operator of a steamboat or other water-
craft, bears to all business done, measured in like fashion;

(g) In computing the tax imposed by this section the
total net income of a taxpayer, who shall have been
taxed under the preceding section, shall be reduced by
an amount bearing the proportion to such total net in-
come that the gross income of the taxpayer which is the
measure of the tax under the preceding section bears
74 to its total gross income from all business done wherever
75 conducted. This section shall not apply to a taxpayer
76 taxed under the preceding section and engaged exclu-
77 sively in business within this state.
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 Ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor