

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963



ENROLLED

HOUSE BILL No. 117

(By Mr. Buchanan Mr. Weaver)



PASSED Feb. 18 1963

In Effect From Passage



Filed in Office of the Secretary of State
of West Virginia 2-22-63.

JOE F. BURDETT
SECRETARY OF STATE

117

ENROLLED
House Bill No. 117

(By MR. BUCH and MR. WEAVER)

[Passed February 18, 1963; in effect from passage.]

AN ACT to authorize the board of education of the county of Ohio to refund taxes collected under authority of chapter sixty-seven, acts of the Legislature, regular session, one thousand nine hundred fifty-seven, which act has heretofore been declared unconstitutional by the supreme court of appeals of West Virginia.

Be it enacted by the Legislature of West Virginia:

Section 1. The Board of Education of the County of
2 Ohio Authorized to Refund Certain Taxes.—The board of
3 education of the county of Ohio is hereby authorized and
4 empowered to refund any taxes collected by it under the
5 authority conferred by chapter sixty-seven, acts of the

6 Legislature, regular session, one thousand nine hundred
7 fifty-seven, which act has heretofore been declared un-
8 constitutional by the supreme court of appeals of West
9 Virginia in State v. Brown, 103 S. E. 2nd 892. A tax-
10 payer shall be entitled to a refund of said taxes upon
11 the filing of a written petition with the board requesting
12 such refund, and the presentation of satisfactory proof
13 that the tax was actually paid. If the fund into which
14 the tax was deposited has not been expended, the refund
15 shall be made promptly by the board from that fund. If
16 such fund has been expended, the board shall make pro-
17 vision in its next annual budget for the payment of such
18 refund.

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

O. Roy Parker

Chairman Senate Committee

Hubert L. Crandall

Chairman House Committee

Originated in the House.

Takes effect From passage.

Howard Meyer

Clerk of the Senate

C. A. Blankenship

Clerk of the House of Delegates

Howard W. Carson

President of the Senate

John H. Singleton Jr.

Speaker House of Delegates

The within approved this the 22nd
day of February, 1963.

W. W. Bann

Governor

