WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED

HOUSE BILL No. 117

(By Mr. Buchanan and Mr. Weaver.)

PASSED _________________1963

In Effect ________________

FILED IN OFFICE OF THE SECRETARY OF STATE
OF WEST VIRGINIA 2-22-63

JOSHUA DURBETT
SECRETARY OF STATE
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 Ohio Authorized to Refund Certain Taxes.—The board of education of the county of Ohio is hereby authorized and empowered to refund any taxes collected by it under the authority conferred by 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 in State v. Brown, 103 S. E. 2nd 892. A taxpayer shall be entitled to a refund of said taxes upon the filing of a written petition with the board requesting such refund, and the presentation of satisfactory proof that the tax was actually paid. If the fund into which the tax was deposited has not been expended, the refund shall be made promptly by the board from that fund. If such fund has been expended, the board shall make provision in its next annual budget for the payment of such refund.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

O. Roy Parker
Chairman Senate Committee

Jack H. Mundell
Chairman House Committee

Originated in the House.

Takes effect from passage.

Howard Morgan
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard W. Caraway
President of the Senate

Julius W. Singleton, Jr.
Speaker House of Delegates

The within approved this the 22nd day of

Governor