WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED

HOUSE BILL No. 37

(By Mr. Speaker, Mr. Singleton)

PASSED January 26, 1963

In Effect July 1, 1963

Filed in Office of the Secretary of State
of West Virginia 2-7-63

JOE F. BURDETT
SECRETARY OF STATE
ENROLLED

House Bill No. 37
(By Mr. Speaker, Mr. Singleton)

[Passed January 31, 1963; in effect July 1, 1963.]

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 Schools.—For the purpose of providing additional revenue for the support of free schools, there is hereby levied and imposed, on and after midnight of the last day of June, one thousand nine hundred sixty-two, in addition to the taxes imposed by sections two and two-a of this article, an additional excise tax of two cents on each ten cigarettes, or fractional part thereof, sold within this state.

Except as otherwise provided in this section, all provisions of this article relating to the levy, imposition and collection of the regular excise tax on the sale of cigarettes shall be applicable to the levy, imposition and collection of such additional tax. Notwithstanding other provisions of this article to the contrary, all moneys received from the additional tax imposed by this section, less deductions allowed by this article for refunds and for costs of administration and operation, shall be paid by the tax commissioner into the general school fund, to be used solely for the support of free schools.
Article 18. Excise Tax on Use, Consumption or Storage of Cigarettes.

Section 2. Levy of Tax on Cigarettes.—For the purpose of providing revenue for the general fund of this state an excise tax is hereby levied, on and after midnight of the last day of June, one thousand nine hundred sixty-two, on the use, consumption or storage of cigarettes by consumers in this state at the rate of three cents on each ten cigarettes or fractional part thereof: Provided, however, That the tax shall not apply if the tax levied in article seventeen of this chapter has been paid.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Roy Parker
Chairman Senate Committee

E. L. Crandall
Chairman House Committee

Originated in the House.

Takes effect July 1, 1963

J. Sorno
Clerk of the Senate

Clerk of the House of Delegates

Howard V. Carson
President of the Senate

Julius W. Gometouch
Speaker House of Delegates

The within approved this the 6th day of February, 1963.

William B. Bowen
Governor
Presented to Governor Barnow
February 5, 1963