

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963



ENROLLED

HOUSE BILL No. 37

(By Mr. Speaker, Mr. Singleton)



PASSED January 31 1963

In Effect July 1, 1963 ~~Passage~~



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

JOE F. BURDETT
SECRETARY OF STATE

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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**

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 col-
13 lection 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
18 by the tax commissioner into the general school fund,
19 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

Arthur L. Crandall
Chairman House Committee

Originated in the House.

Takes effect July 1, 1963 ~~passage~~

Howard M. Myers
Clerk of the Senate

A. Blankenship
Clerk of the House of Delegates

Howard W. Carson
President of the Senate

Julius W. Singleton Jr.
Speaker House of Delegates

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

W. W. Barron
Governor



Presented to Governor Barron
February 5, 1963