WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED
SENATE BILL NO. 116

(By Mr. Gainor)

PASSED March 4, 1963

In Effect July 11, 1963

Filed in Office of the Secretary of State of West Virginia 3-12-63
JOE F. BURDETT
SECRETARY OF STATE
ENROLLED

Senate Bill No. 116
(By Mr. Gainer)

[Passed March 4, 1963; in effect July 1, 1963.]

AN ACT to amend and reenact section thirteen-a, article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to tax on purchases of intoxicating liquors at retail within a municipality.

Be it enacted by the Legislature of West Virginia:

That section thirteen-a, article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 13-a. Tax on Purchases of Intoxicating Liquors at Retail in Municipalities; Amount; How Collected; Distribution.—The governing authority of every municipal corporation, whether operating under a general, special
or home-rule charter, may levy and collect a tax upon all purchases of intoxicating liquors at retail within a municipality. The tax shall be levied upon the purchaser and shall be added to and collected with the price of the purchase. The tax shall be equal to but not exceed the tax levied by the state upon a similar sale or the same sale.

Any ordinance imposing the tax authorized by this section shall be certified by the mayor or other chief officer of the municipality to the West Virginia liquor control commission. The commission by appropriate rules and regulations shall provide for the collection of such tax and for distribution thereof to the respective municipalities for which the same shall be collected. Such rules and regulations shall provide that all such taxes shall be deposited with the state treasurer and distributed quarterly by the treasurer upon warrants of the auditor payable to the municipality.
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 July 1, 1963 passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 11th day of March, 1963.

Governor