

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963

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## ENROLLED

SENATE BILL NO. 116

(By Mr. GAINER)

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PASSED March 4 1963

In Effect July 1, 1963 Passage



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

# 116

**ENROLLED**

**Senate Bill No. 116**

(By MR. GAINER)

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

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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**

2 **at Retail in Municipalities; Amount; How Collected; Dis-**  
3 **tribution.**—The governing authority of every municipal  
4 corporation, whether operating under a general, special

5 or home-rule charter, may levy and collect a tax upon all  
6 purchases of intoxicating liquors at retail within a mu-  
7 nicipality. The tax shall be levied upon the purchaser and  
8 shall be added to and collected with the price of the pur-  
9 chase. The tax shall be equal to but not exceed the  
10 tax levied by the state upon a similar sale or the same  
11 sale.

12 Any ordinance imposing the tax authorized by this sec-  
13 tion shall be certified by the mayor or other chief officer  
14 of the municipality to the West Virginia liquor control  
15 commission. The commission by appropriate rules and  
16 regulations shall provide for the collection of such tax  
17 and for distribution thereof to the respective municipali-  
18 ties for which the same shall be collected. Such rules and  
19 regulations shall provide that all such taxes shall be de-  
20 posited with the state treasurer and distributed quarterly  
21 by the treasurer upon warrants of the auditor payable to  
22 the municipality.

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

*O. Roy Farkas*  
Chairman Senate Committee

*Frederic L. Crandall*  
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1963 passage.

*Thomas Myer*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*Howard R. Carson*  
President of the Senate

*Julius W. Singleton Jr.*  
Speaker House of Delegates

The within approved this the 11<sup>th</sup>  
day of March, 1963.

*W. M. Baum*  
Governor