

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED

SENATE BILL NO. 5

(By Mr. McCourt)

PASSED July 12 1963

In Effect July 1-1963 Passage

Filed in Office of the Secretary of State
of West Virginia 2-18-63.
JOE F. BURDETT
SECRETARY OF STATE

ENROLLED
Senate Bill No. 5

(By MR. McCOURT)

[Passed February 12, 1963; in effect July 1, 1963.]

AN ACT to amend and reenact section two-a, article fifteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to an additional use tax.

Be it enacted by the Legislature of West Virginia:

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

Section 2-a. Additional Use Tax.—For the purpose of
2 providing additional revenue for the state fund, general
3 revenue, there is hereby imposed, other than in this sec-
4 tion two-a to the contrary, an additional excise (use)
5 tax in the same form, manner and extent as in section

6 two of this article provided; said additional excise (use)
7 tax is imposed at the rate of one per cent of the purchase
8 price of such property, with the first one dollar of such
9 purchase price being exempt for the purpose of computing
10 the additional excise tax imposed by this section two-a.

11 Except as otherwise provided in this section, all pro-
12 visions of this article relating to the levy, imposition,
13 exemptions, payment, collection, remission and assess-
14 ment of the excise tax imposed by section two of this
15 article shall be applicable to the levy, imposition, exemp-
16 tions, payment, collection, remission and assessment of
17 such additional tax as imposed by this section two-a.

18 Notwithstanding the provisions of section twenty-six
19 of this article, all moneys received from the additional
20 tax imposed by this section shall be paid into the state
21 fund, general revenue, to be expended in whatever man-
22 ner provided by law.

23 The provisions of this section shall expire June thirtieth,
24 one thousand nine hundred sixty-four.

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

O. Roy Parker
Chairman Senate Committee

Chas. L. Candace
Chairman House Committee

Originated in the Senate.

Takes effect July 1 - 1963 passage.

Howard Meyer
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard W. Cannon
President of the Senate

Julius W. Singleton Jr
Speaker House of Delegates

The within approved this the 18th
day of February, 1963.

Howard W. Cannon
Governor

