

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1964



ENROLLED

HOUSE BILL No. 12

(By Mr. Boiaksky)



PASSED January 22 1964

In Effect July 1, 1964 Passage



FILED IN THE OFFICE OF
JOE F. BURDETT
SECRETARY OF STATE
THIS DATE 2-1-64

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ENROLLED

House Bill No. 12

(By MR. BOIARSKY)

[Passed January 22, 1964; in effect July 1, 1964.]

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

Be it enacted by the Legislature of West Virginia:

That section three-a, article fifteen, 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 15. Consumers Sales Tax.

Section 3-a. Additional Consumers Sales Tax.—For

2 the purpose of providing additional revenue for the state
3 general revenue fund and for the privilege of selling

4 tangible personal property and dispensing certain se-
5 lected services defined in section eight of this article, the
6 vendor, in addition to the tax imposed by section three
7 of this article, shall collect from the purchaser the tax
8 provided by this section, and shall pay the amount of
9 such tax to the tax commissioner in accordance with the
10 provisions of this article.

11 The amount of the tax shall be computed as follows:

12 On each sale, the additional sum of one cent on each
13 one dollar of monetary consideration, or fraction thereof,
14 in excess of one dollar.

15 Except as otherwise provided in this section, all pro-
16 visions of this article relating to the levy, imposition,
17 payment, collection, remission and assessment of the con-
18 sumers sales tax imposed by section three of said article
19 shall be applicable to the levy, imposition, payment, col-
20 lection, remission and assessment of such additional tax.

21 Notwithstanding the provisions of section thirty of this
22 article, all moneys received by the tax commissioner
23 from the additional tax imposed by this section shall be
24 paid by him into the state fund, general revenue, to be
25 expended in whatever manner provided by law.

26 It is the intent of the Legislature in imposing this ad-
27 ditional tax to provide funds to the governor, the state
28 road commissioner and the state department of natural
29 resources for the emergency relief of unemployment
30 throughout the state of West Virginia.

31 The provisions of this section shall expire June thir-
32 tieth, one thousand nine hundred sixty-five.

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

O. Roy Parker

Chairman Senate Committee

Ethel L. Crandall

Chairman House Committee

Originated in the House.

Takes effect July 1, 1964 passage.

J. Howard Meyer

Clerk of the Senate

A. Blankenship

Clerk of the House of Delegates

Howard E. Carson

President of the Senate

Julius W. Singleton

Speaker House of Delegates

The within approved this the 1st
day of February, 1964.

Tom Barron

Governor