

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1964



ENROLLED

HOUSE BILL No. 13

(By Mr. Boiarsky)



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

13

ENROLLED

House Bill No. 13

(By MR. BOIARSKY)

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

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:

Article 15-a. Use Tax.

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) tax
5 in the same form, manner and extent as in section two of
6 this article provided; said additional excise (use) tax is
7 imposed at the rate of one per cent of the purchase price
8 of such property, with the first one dollar of such pur-
9 chase 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-five.

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

J. Roy Carkeo

Chairman Senate Committee

Ethel L. Caudall

Chairman House Committee

Originated in the House.

Takes effect July 1, 1964 passage.

Howard Meyer

Clerk of the Senate

C. Blankenship

Clerk of the House of Delegates

Howard W. Carson

President of the Senate

Julius W. Singleton

Speaker House of Delegates

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

W. W. Bacon

Governor

