WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1965

ENROLLED

Committee Substitute for
HOUSE BILL No. 501

(By Mr.

PASSED February 9, 1965

In Effect July 1, 1965

FILED IN THE OFFICE OF
JOE F. BURDETT
SECRETARY OF STATE
THIS DATE 2-8-65
ENROLLED
COMMITTEE SUBSTITUTE
FOR
House Bill No. 501

[Passed February 3, 1965; in effect July 1, 1965.]

AN ACT to amend and reenact sections three and five, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the amount of consumers sales tax and the total amount to be remitted.

Be it enacted by the Legislature of West Virginia:

That sections three and five, 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:

Section 3. Amount of Tax.—For the privilege of selling tangible personal property and of dispensing certain selected services defined in sections two and eight of
this article, the vendor shall collect from the purchaser the tax as provided under this article, and shall pay the amount of tax to the tax commissioner in accordance with the provisions of this article.

There shall be no tax on sales where the monetary consideration is five cents or less. The amount of the tax shall be computed as follows:

1. On each sale, where the monetary consideration is from six cents to thirty-five cents, both inclusive, one cent.
2. On each sale, where the monetary consideration is from thirty-six cents to seventy cents, both inclusive, two cents.
3. On each sale, where the monetary consideration is from seventy-one cents to one dollar, both inclusive, three cents.
4. If the sale price is in excess of one dollar, three cents on each whole dollar of sale price, and upon any fractional part of a dollar in excess of whole dollars, as follows: One cent on the fractional part of the dollar if less than thirty-six cents; two cents on the fractional
part of the dollar if in excess of thirty-five cents but less than seventy-one cents; and three cents on the fractional part of the dollar if in excess of seventy cents. For example, the tax on sales from one dollar and one cent to one dollar and thirty-five cents, both inclusive, four cents; on sales from one dollar and thirty-six cents to one dollar and seventy cents, both inclusive, five cents; on sales from one dollar and seventy-one cents to two dollars, both inclusive, six cents.

Separate sales, such as daily or weekly deliveries, shall not be aggregated for the purpose of computation of the tax even though such sales are aggregated in the billing or payment therefor.

Sec. 5. Total Amount Collected to Be Remitted.—No profit shall accrue to any person as a result of the collection of the tax levied by this article notwithstanding the total amount of such taxes collected may be in excess of the amount for which such person would be liable by the application of the levy of three per cent to the gross proceeds of his sales, and the total of all taxes collected by any such person shall be returned and remitted to the tax commissioner as hereinafter provided.

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

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect from passage July 1, 1965.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 8th day of February, 1965.

Governor