ENROLLED
COMMITTEE SUBSTITUTE
FOR
House Bill No. 502

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

AN ACT to amend and reenact sections two and ten, article
fifteen-a, chapter eleven of the code of West Virginia,
one thousand nine hundred thirty-one, as amended, re­
lating to imposition of use tax and payment to the tax
commissioner.

Be it enacted by the Legislature of West Virginia:

That sections two and ten, 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. Imposition of Tax.—An excise tax is hereby
imposed on the use in this state of tangible personal
property furnished or delivered within this state to con-
sumers or users within this state on or after the effective date of this article, at the rate of three per cent of the purchase price of such property. Said tax is hereby imposed upon every person using such property within this state until such tax has been paid directly to a retailer, or to the state tax commissioner as hereinafter provided.

Purchases of tangible personal property made from the government of the United States or any of its agencies by ultimate consumers shall be subject to the tax imposed by this section. Industrial materials and equipment owned by the federal government within the state of West Virginia of a character not ordinarily readily obtainable within the state, shall not be subject to use tax when sold, if such industrial materials and equipment would not be subject to use tax if such were sold outside of the state for use in West Virginia.

This article shall not apply to purchases made by counties or municipal corporations.

Sec. 10. Payment to Tax Commissioner.—Each retailer required or authorized, pursuant to sections six or seven, to collect the tax herein imposed, shall be required to
pay to the tax commissioner the amount of such tax on
or before the fifteenth day of the month next succeeding
each quarterly period, the first such quarterly period
being the period commencing on the first day of July,
one thousand nine hundred fifty-one, and ending on the
thirtieth day of September, one thousand nine hundred
fifty-one. At such time, each retailer shall file with the
tax commissioner a return for the preceding quarterly
period in such form as may be prescribed by the tax
commissioner showing the sales price of any or all tan-
gible personal property sold by the retailer during such
preceeding quarterly period, the use of which is subject to
the tax imposed by this article, and such other infor-
mation as the tax commissioner may deem necessary
for the proper administration of this article. The return
shall be accompanied by a remittance of the amount of
such tax, for the period covered by the return, provided
that where such tangible personal property is sold under
a conditional sales contract, or under any other form of
sale wherein the payment of the principal sum, or a part
thereof, is extended over a period longer than sixty days
from the date of the sale thereof, the retailer may collect and remit each quarterly period that portion of the tax equal to three per cent of that portion of the purchase price actually received during such quarterly period. The tax commissioner, if he deems it necessary in order to insure payment to the state of the amount of such tax, may in any or all cases require returns and payments of such amount to be made for other than quarterly periods. The tax commissioner may, upon request and a proper showing of the necessity therefor, grant an extension of time not to exceed thirty days for making any return and payment. Returns shall be signed by the retailer or his duly authorized agent, and must be certified by him to be correct.
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