WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1965

ENROLLED

HOUSE BILL No. 953

(By Mr. Bradley)

PASSED March 11, 1965
In Effect ninety days from Passage
AN ACT to amend and reenact section sixteen, article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to business and occupation tax on contracts on behalf of the state of West Virginia or any political subdivision.

Be it enacted by the Legislature of West Virginia:

That section sixteen, article thirteen, 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 16. Prerequisite to Final Settlement with State or Political Subdivision Contractor; Penalty.—All
state, county, district and municipal officers and agents making contracts on behalf of the state of West Virginia or any political subdivision thereof shall withhold payment in the final settlement of such contracts until the receipt of a certificate from the tax commissioner to the effect that all taxes levied or accrued under this article against the contractor have been paid, and if the transaction embodied in such contract or the subject matter of the contract is subject to county or municipal business and occupation tax, then such payment shall be withheld until the receipt of a release from such county or municipality to the effect that all county or municipal business and occupation taxes levied or accrued against the contractor have been paid. Any official violating this section shall be guilty of a misdemeanor, and, on conviction thereof, shall be fined not more than one thousand dollars or imprisoned not exceeding one year in the county jail, or shall be subject to both said fine and imprisonment, in the discretion of the court.
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 ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 19th day of March, 1965.

Governor
Presented to the Governor's office
Mar. 17, 1965
1:40 P.m.