WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1965

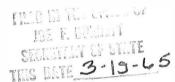
ENROLLED

HOUSE BILL No. 953

(By Mr. Bailey)

PASSED March //1 1965

In Effect minety days from Passage



ENROLLED House Bill No. 953

(By Mr. BAILEY)

[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:

Article 13. Business and Occupation Tax.

Section 16. Prerequisite to Final Settlement with

2 State or Political Subdivision Contractor; Penalty.—All

3 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 pay-5 ment 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 trans-10 action embodied in such contract or the subject matter 11 of the contract is subject to county or municipal business 12 and occupation tax, then such payment shall be withheld 13 until the receipt of a release from such county or municipality to the effect that all county or municipal business 14 and occupation taxes levied or accrued against the con-15 16 tractor have been paid. Any official violating this section shall be guilty of a misdemeanor, and, on conviction 17 thereof, shall be fined not more than one thousand dollars or imprisoned not exceeding one year in the county jail, 19 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 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 day of March, 1965. Hulen C. Jun Presented to the Lovernois office Mpv. 17,1965 1:40 g.m.