

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1965



## ENROLLED

HOUSE BILL No. 953

(By Mr. Bailey)



PASSED March 11 1965

In Effect ninety days from Passage



FILED IN THE OFFICE OF  
JOE E. BOWMAN  
SECRETARY OF STATE  
THIS DATE 3-19-65

256 #

**ENROLLED**

**House Bill No. 953**

(By MR. BAILEY)

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[Passed March 11, 1965; in effect ninety days from passage.]

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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  
4 making contracts on behalf of the state of West Virginia  
5 or any political subdivision thereof shall withhold pay-  
6 ment in the final settlement of such contracts until the  
7 receipt of a certificate from the tax commissioner to the  
8 effect that all taxes levied or accrued under this article  
9 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 munic-  
14 ipality to the effect that all county or municipal business  
15 and occupation taxes levied or accrued against the con-  
16 tractor have been paid. Any official violating this section  
17 shall be guilty of a misdemeanor, and, on conviction  
18 thereof, shall be fined not more than one thousand dollars  
19 or imprisoned not exceeding one year in the county jail,  
20 or shall be subject to both said fine and imprisonment,  
21 in the discretion of the court.

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

*A. Key Parker*

Chairman Senate Committee

*James W. Loop*

Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

*Howard Teeles*

Clerk of the Senate

*C. A. Blankenship*

Clerk of the House of Delegates

*Howard H. Carson*

President of the Senate

*H. Robert White*

Speaker House of Delegates

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

*Steven C. Smith*

Governor



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