

REGULAR SESSION, 1965

HOUSE BILL No. 501

Originating in the Committee on Finance
(By Mr. _____)

PASSED February 2, 1965

In Effect July 1, 1965 Passage

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

4 this article, the vendor shall collect from the purchaser
5 the tax as provided under this article, and shall pay the
6 amount of tax to the tax commissioner in accordance
7 with the provisions of this article.

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

11 (1) On each sale, where the monetary consideration
12 is from six cents to thirty-five cents, both inclusive, one
13 cent.

14 (2) On each sale, where the monetary consideration
15 is from thirty-six cents to seventy cents, both inclusive,
16 two cents.

17 (3) On each sale, where the monetary consideration
18 is from seventy-one cents to one dollar, both inclusive,
19 three cents.

20 (4) If the sale price is in excess of one dollar, three
21 cents on each whole dollar of sale price, and upon any
22 fractional part of a dollar in excess of whole dollars, as
23 follows: One cent on the fractional part of the dollar if
24 less than thirty-six cents; two cents on the fractional

25 part of the dollar if in excess of thirty-five cents but less
26 than seventy-one cents; and three cents on the fractional
27 part of the dollar if in excess of seventy cents. For ex-
28 ample, the tax on sales from one dollar and one cent to
29 one dollar and thirty-five cents, both inclusive, four
30 cents; on sales from one dollar and thirty-six cents to one
31 dollar and seventy cents, both inclusive, five cents; on
32 sales from one dollar and seventy-one cents to two dol-
33 lars, both inclusive, six cents.

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

Sec. 5. Total Amount Collected to Be Remitted.—No

2 profit shall accrue to any person as a result of the collec-
3 tion of the tax levied by this article notwithstanding
4 the total amount of such taxes collected may be in excess
5 of the amount for which such person would be liable by
6 the application of the levy of three per cent to the gross
7 proceeds of his sales, and the total of all taxes collected
8 by any such person shall be returned and remitted to the
9 tax commissioner as hereinafter provided.

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

O. Roy Parker
Chairman Senate Committee

James W. Drop
Chairman House Committee

Originated in the House.

Takes effect ~~from passage~~ July 1, 1965,

Norman Meyer
Clerk of the Senate

C. G. Blankenship
Clerk of the House of Delegates

Howard Robinson
President of the Senate

H. Haban White
Speaker House of Delegates

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

Herbert C. Smith
Governor

