

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1965

ENROLLED

Committee Substitute for
HOUSE BILL No. 502

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

PASSED *February 3,* 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. 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, relating 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

2 imposed on the use in this state of tangible personal

3 property furnished or delivered within this state to con-

4 sumers or users within this state on or after the effective
5 date of this article, at the rate of three per cent of the
6 purchase price of such property. Said tax is hereby im-
7 posed upon every person using such property within this
8 state until such tax has been paid directly to a retailer,
9 or to the state tax commissioner as hereinafter provided.

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

20 This article shall not apply to purchases made by coun-
21 ties or municipal corporations.

Sec. 10. Payment to Tax Commissioner.—Each retailer
2 required or authorized, pursuant to sections six or seven,
3 to collect the tax herein imposed, shall be required to

4 pay to the tax commissioner the amount of such tax on
5 or before the fifteenth day of the month next succeeding
6 each quarterly period, the first such quarterly period
7 being the period commencing on the first day of July,
8 one thousand nine hundred fifty-one, and ending on the
9 thirtieth day of September, one thousand nine hundred
10 fifty-one. At such time, each retailer shall file with the
11 tax commissioner a return for the preceding quarterly
12 period in such form as may be prescribed by the tax
13 commissioner showing the sales price of any or all tan-
14 gible personal property sold by the retailer during such
15 preceding quarterly period, the use of which is subject to
16 the tax imposed by this article, and such other infor-
17 mation as the tax commissioner may deem necessary
18 for the proper administration of this article. The return
19 shall be accompanied by a remittance of the amount of
20 such tax, for the period covered by the return, provided
21 that where such tangible personal property is sold under
22 a conditional sales contract, or under any other form of
23 sale wherein the payment of the principal sum, or a part
24 thereof, is extended over a period longer than sixty days

25 from the date of the sale thereof, the retailer may collect
26 and remit each quarterly period that portion of the tax
27 equal to three per cent of that portion of the purchase
28 price actually received during such quarterly period. The
29 tax commissioner, if he deems it necessary in order to
30 insure payment to the state of the amount of such tax,
31 may in any or all cases require returns and payments
32 of such amount to be made for other than quarterly
33 periods. The tax commissioner may, upon request and
34 a proper showing of the necessity therefor, grant an ex-
35 tension of time not to exceed thirty days for making any
36 return and payment. Returns shall be signed by the
37 retailer or his duly authorized agent, and must be certi-
38 fied by him to be correct.

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

O. Roy Parker
Chairman Senate Committee

James W. Loop
Chairman House Committee

Originated in the House.

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

Howard Meyer
Clerk of the Senate

A. Blankenship
Clerk of the House of Delegates

Howard E. Carson
President of the Senate

H. Laban White
Speaker House of Delegates

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

Arrett C. Smith
Governor

