

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
JBE F. DODD
SECRETARY OF STATE
THIS DATE 3-19-65

953

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
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.

C. Key Parker
Chairman Senate Committee

James W. Loop
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Howard Keyes
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

Howard G. Carson
President of the Senate

H. Robert White
Speaker House of Delegates

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

Steele C. Smith
Governor



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