WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1966

ENROLLED
SENATE BILL NO. 40

(By Mr. Coons)

PASSED February 1966

In Effect July 1, 1966 Passage

FILED IN THE OFFICE
ROBERT O. BAILEY
SECRETARY OF STATE
THIS DATE 2-14-66
AN ACT to repeal section six-a, article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to amend and reenact section six of said article, all relating to the barrel tax on nonintoxicating beer.

Be it enacted by the Legislature of West Virginia:

That section six-a, article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed, and that section six of said article be amended and reenacted to read as follows:


Section 6. Barrel Tax.—There is hereby levied and imposed, on and after midnight of the last day of June, one
thousand nine hundred sixty-six, in addition to the license
taxes hereinabove provided for, a tax of five dollars and
fifty cents on each barrel of thirty-one gallons and in like
ratio on each part barrel of nonintoxicating beer manu-
factured in this state or sold within this state, whether
contained or sold in barrels, bottles or other containers,
and a like tax is hereby levied and imposed upon all non-
intoxicating beer manufactured outside of this state and
brought into this state for sale within this state; but no
nonintoxicating beer manufactured, sold or distributed
in this state shall be subject to more than one barrel tax.
The brewer manufacturing or producing nonintoxicating
beer within this state for sale within this state shall pay
the barrel tax on such nonintoxicating beer, and the dis-
tributor who is the original consignee of nonintoxicating
beer manufactured or produced outside of this state, or
who brings such nonintoxicating beer into this state, shall
pay the barrel tax on such nonintoxicating beer manufac-
tured or produced outside of this state.
On or before the tenth day of each calendar month dur-
ing the license period, every brewer or distributor shall
make a report in writing, under oath, to the tax commissioner, in such form as may be required by the tax commissioner, showing the number of barrels of nonintoxicating beer manufactured or distributed by such person for the preceding calendar month, or part thereof, during which such person was engaged in business, and at the same time shall pay the tax thereon levied by this article.

Within thirty days after the end of any license tax year each brewer or distributor shall make a report in writing, under oath, to the tax commissioner, in such form as may be required by the tax commissioner, showing the number of barrels of nonintoxicating beer manufactured or distributed for the preceding tax year or part thereof by such person.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

O. Roy朴
Chairman Senate Committee

James Rup
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1966
Passage.

J. Howard Myer
Clerk of the Senate

Clerk of the House of Delegates

Howard E. noon
President of the Senate

H. Robert Buffett
Speaker House of Delegates

The within approved this the 14th day of February, 1966.

Hubert E. Smith
Governor