

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1966

ENROLLED

SENATE BILL NO. 40

(By Mr. Mc Comb.....)

PASSED February..... 1966

In Effect July 1, 1966..... Passage



FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 2-14-66

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ENROLLED
Senate Bill No. 40
(By MR. McCOURT)

[Passed February 4, 1966; in effect July 1, 1966.]

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article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed, and that section six of said article be amended and reenacted to read as follows:

Article 16. Nonintoxicating Beer.

Section 6. Barrel Tax.—There is hereby levied and imposed, on and after midnight of the last day of June, one

3 thousand nine hundred sixty-six, in addition to the license
4 taxes hereinabove provided for, a tax of five dollars and
5 fifty cents on each barrel of thirty-one gallons and in like
6 ratio on each part barrel of nonintoxicating beer manu-
7 factured in this state or sold within this state, whether
8 contained or sold in barrels, bottles or other containers,
9 and a like tax is hereby levied and imposed upon all non-
10 intoxicating beer manufactured outside of this state and
11 brought into this state for sale within this state; but no
12 nonintoxicating beer manufactured, sold or distributed
13 in this state shall be subject to more than one barrel tax.
14 The brewer manufacturing or producing nonintoxicating
15 beer within this state for sale within this state shall pay
16 the barrel tax on such nonintoxicating beer, and the dis-
17 tributor who is the original consignee of nonintoxicating
18 beer manufactured or produced outside of this state, or
19 who brings such nonintoxicating beer into this state, shall
20 pay the barrel tax on such nonintoxicating beer manufac-
21 tured or produced outside of this state.

22 On or before the tenth day of each calendar month dur-
23 ing the license period, every brewer or distributor shall

24 make a report in writing, under oath, to the tax commis-
25 sioner, in such form as may be required by the tax com-
26 missioner, showing the number of barrels of nonintoxi-
27 cating beer manufactured or distributed by such person
28 for the preceding calendar month, or part thereof, during
29 which such person was engaged in business, and at the
30 same time shall pay the tax thereon levied by this article.
31 Within thirty days after the end of any license tax year
32 each brewer or distributor shall make a report in writing,
33 under oath, to the tax commissioner, in such form as may
34 be required by the tax commissioner, showing the num-
35 ber of barrels of nonintoxicating beer manufactured or
36 distributed for the preceding tax year or part thereof by
37 such person.

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

O Roy Parker
Chairman Senate Committee

James W. Hoop
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1966 Passage.

Howard Thayer
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard E. Eban
President of the Senate

H. Laban White
Speaker House of Delegates

FEB 14 12 05 PM '66
OFFICE OF THE GOVERNOR

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

Hubert C. Smith
Governor



PRESENTED TO THE
GOVERNOR

FILED

Date 2/10/66

FEB 14 11 05 PM '66

Time 11:55 AM

OFFICE OF
SECRETARY OF STATE
STATE OF WEST VIRGINIA

RDB