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STATE OF WEST VIRGINIA

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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1966

ENROLLED

SENATE BILL NO. 43

(By Mr. Mc Court)

PASSED February 2, 1966

In Effect July 1, 1966 Passage



FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 2-10-66

ENROLLED

Senate Bill No. 43

(By MR. McCOURT)

[Passed February 2, 1966; in effect July 1, 1966.]

AN ACT to repeal section two-a, article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to amend and reenact sections two and two-b of said article, all relating to the excise tax on sale of cigarettes.

Be it enacted by the Legislature of West Virginia:

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article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed, and that sections two and two-b of said article be amended and reenacted to read as follows:

Section 2. Purpose of Tax; Ratio.—For the purpose of

2 providing revenues for the general revenue fund of the

3 state an excise tax is hereby levied and imposed on sales
4 of cigarettes on and after midnight of the last day of
5 June, one thousand nine hundred sixty-six, at the rate
6 of one cent on each ten cigarettes or fractional part there-
7 of. Only one sale of the same article shall be used in com-
8 puting the amount of tax due hereunder.

Sec. 2-b. Additional Cigarette Tax for Support of
2 **Schools.**—For the purpose of providing additional revenue
3 for the support of free schools, there is hereby levied and
4 imposed, on and after midnight of the last day of June,
5 one thousand nine hundred sixty-six, in addition to the
6 tax imposed by section two of this article, an additional
7 excise tax of two cents on each ten cigarettes, or fractional
8 part thereof, sold within this state. Except as otherwise
9 provided in this section, all provisions of this article re-
10 lating to the levy, imposition and collection of the regular
11 excise tax on the sale of cigarettes shall be applicable to
12 the levy, imposition and collection of such additional tax.
13 Notwithstanding other provisions of this article to the
14 contrary, all moneys received from the additional tax
15 imposed by this section, less deductions allowed by this

16 article for refunds and for costs of administration and
17 operation, shall be paid by the tax commissioner into the
18 general school fund, to be used solely for the support of
19 free schools.

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 Senate.

Takes effect *July 1, 1966* Passage.
Howard Myers
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard E. Carson
President of the Senate

H. Leban White
Speaker House of Delegates

The within *approved* this the *ninth*
day of *February*, 1966.

Heute C. Smith
Governor

PRESENTED TO THE
GOVERNOR

Date 2/7/66
Time 10:40 AM