

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1967



ENROLLED

HOUSE BILL No. 909

(By Mr. Boiansky and Mr. Grever)



PASSED February 22, 1967

In Effect pm Passage



FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-8-67

#909

ENROLLED
House Bill No. 909

(By MR. BOLIARSKY and MR. GREWE)

[Passed February 22, 1967; in effect from passage.]

AN ACT to amend and reenact section thirteen-a, article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the levy, imposition and collection of a tax by municipal corporations on the purchases of intoxicating liquors within a municipality, and providing an exception.

Be it enacted by the Legislature of West Virginia:

That section thirteen-a, article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

**ARTICLE 4. POWERS, DUTIES AND ALLIED RELATIONS OF
MUNICIPAL CORPORATIONS, COUNCILS OR OFFI-
CERS.**

**§8-4-13a. Tax and purchases of intoxicating liquors in munici-
palities.**

1 The governing authority of every municipal corpora-

tion, whether operating under a general, special or home rule charter, may levy and collect a tax upon all purchases of intoxicating liquors from the alcohol beverage control commissioner within a municipality: *Provided*, That such municipality shall have no authority to levy or collect any such tax, on the intoxicating liquors sold by or purchased from holders of a license issued under the provisions of article seven, chapter sixty of this code. The tax shall be levied upon the purchaser and shall be added to and collected with the price of purchase. The tax shall not exceed three per cent of the purchase price.

Any ordinance imposing the tax authorized by this section shall be certified by the mayor or other chief officer of the municipality to the West Virginia alcohol beverage control commissioner. The commissioner by appropriate rules and regulations shall provide for the collection of such tax and for distribution thereof to the respective municipalities for which the same shall be collected. Such rules and regulations shall provide that

22 all such taxes shall be deposited with the state treasurer
23 and distributed quarterly by the treasurer upon warrants
24 of the auditor payable to the municipality.

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

William Tompos
Chairman Senate Committee

Clayton C Davidson
Chairman House Committee

Originated in the House.

Takes effect from passage.

Thomas Mipes
Clerk of the Senate

W A Blankenship
Clerk of the House of Delegates

Howard Robinson
President of the Senate

H. Frank White
Speaker House of Delegates

The within approved this the 8
day of March, 1966.

Frederic C. Smith
Governor



PRESENTED TO THE
GOVERNOR

Date 3-3-67

Time 1:20 A.m.