WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1967

ENROLLED
SENATE BILL NO. 371

(By Mr. Cursch, Mr. President, and Mr. Mc Clint)

PASSED
March 10, 1967

In Effect
July 1, 1967

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-21-67
ENROLLED

Senate Bill No. 371
(By Mr. Carson, Mr. President, and Mr. McCourt)

[Passed March 10, 1967; in effect July 1, 1967.]

AN ACT to repeal section three-a, article twelve, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to enact in lieu thereof a new section three-a of said article, relating to the imposition of a license tax on coin-operated laundries and coin-operated auto wash devices.

Be it enacted by the Legislature of West Virginia:

That section three-a, article twelve, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed and that a new section three-a of said article be enacted in lieu thereof to read as follows:
ARTICLE 12. LICENSE TAXES.

§11-12-3a. Coin-operated laundries and coin-operated auto
wash devices; license fee.

Coin-operated devices which wash, dry, clean or dry
2 clean items of any description, including clothing, house-
hold items, automotive vehicles, boats, or dispense merch-
andise for use in such washing, drying, cleaning or dry
5 cleaning, are hereby subject to a license tax.
6 All persons owning the aforementioned devices, or
7 like washing devices, shall be liable for payment of said
8 license tax. Ownership shall be deemed established by
9 determining who is the purchaser by either a bill of sale,
10 paid invoice, or a conditional sales contract or agreement
11 filed and recorded in the applicable county clerk's office
12 in this state or in the office of the secretary of state. Leasing
13 of machines will not be deemed a transfer of ownership.
14 The annual license fee to own machines being operated
15 in this state and whether operated by the owner or other
16 persons shall be as follows: Upon ten or more machines,
17 in any one location, the annual license fee shall be thirty
18 dollars. Upon less than ten machines, in any one location,
the annual license fee shall be three dollars for each
machine: *Provided,* That in no instance shall the annual
license fee be less than fifteen dollars.

Application for the license required herein shall be
made upon forms provided by the tax commissioner and
the applicant shall furnish such information as may be
required by the tax commissioner. The completed appli-
cation shall be subscribed and sworn to before a notary
public.

It is hereby provided that no machine or device licensed
under the provisions of this section shall be subject to the
license fees and taxes imposed by section three of this
article.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William Thomp
Chairman Senate Committee

Clayton C. Davidson
Chairman House Committee

Originated in the Senate.

To take effect July 1, 1967.

Howard McRae
Clerk of the Senate

W. Blankenship
Clerk of the House of Delegates

Howard E. Caro
President of the Senate

Mr. Laban White
Speaker House of Delegates

The within approved this the 17 day of March, 1967.

Herbert C. Smith
Governor