

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1967



ENROLLED

HOUSE BILL No. 908

(By Mr. Boiarsky and Mr. Grewe)



PASSED February 20, 1967

In Effect from Passage



FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-2-67

908
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House Bill No. 908

(By MR. BOIARSKY and MR. GREWE)

[Passed February 20, 1967; in effect from passage.]

AN ACT to amend and reenact section three, article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to exemptions to the business and occupation tax and providing exceptions to said exemptions.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 13. BUSINESS AND OCCUPATION TAX.

§11-13-3. Exemptions.

1 There shall be an exemption in every case of fifty

2 dollars in amount of tax computed under the provisions

3 of this article. A person exercising a privilege taxable
4 hereunder for a fractional part of a tax year shall be
5 entitled to an exemption of the sum bearing the propor-
6 tion to fifty dollars that the period of time the privilege
7 is exercised bears to a whole year. Only one exemption
8 shall be allowed to any one person, whether he exercises
9 one or more privileges taxable hereunder.

10 The provisions of the article shall not apply to: (a)
11 Insurance companies which pay the state of West Vir-
12 ginia a tax upon premiums: *Provided, however,* That said
13 exemption shall not extend to that part of the gross in-
14 come of insurance companies which is received for the
15 use of real property, other than property in which any
16 such company maintains its office or offices, in this state,
17 whether such income be in the form of rentals or royal-
18 ties; (b) persons engaged in the business of banking:
19 *Provided, further,* That said exemptions shall not extend
20 to that part of the gross income of such persons which is
21 received for the use of real property owned, other than
22 the banking house or building in which the business of the
23 bank is transacted, whether such income be in the form of

24 rentals or royalties; (c) nonprofit cemetery companies
25 organized and operated for the exclusive benefit of their
26 members; (d) fraternal societies, organizations and as-
27 sociations organized and operated for the exclusive bene-
28 fit of their members and not for profit: *Provided, further,*
29 That said exemption shall not extend to that part of the
30 gross income arising from the sale of alcoholic liquor,
31 food and related services, of such fraternal societies,
32 organizations and associations which are licensed as
33 private clubs under the provisions of article seven, chap-
34 ter sixty of this code; (e) corporations, associations and
35 societies organized and operated exclusively for religious
36 or charitable purposes; (f) production credit association,
37 organized under the provisions of the federal "Farm
38 Credit Act of one thousand nine hundred thirty-three":
39 *Provided, further,* That the exemptions of this section
40 shall not apply to corporations or cooperative associations
41 organized under the provisions of article four, chapter
42 nineteen of the code of West Virginia, one thousand nine
43 hundred thirty-one, as amended; (g) building and loan
44 associations and federal savings and loan associations;

45 (h) persons engaged in conducting the business of in-
46 dustrial loans under authority granted them by article
47 seven, chapter thirty-one of the code of West Virginia,
48 one thousand nine hundred thirty-one: *Provided, further,*
49 That said exemption shall not extend to that part of the
50 gross income of such persons which is received from the
51 use of real property owned, other than the business house
52 or building in which the business of the industrial loan
53 company is transacted, whether such income be in the
54 form of rentals or royalties.

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

William Tompkins
Chairman Senate Committee

Clayton C. Davidson
Chairman House Committee

Originated in the House.

Takes effect from passage.

Howard Hughes
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard E. Carson
President of the Senate

H. Lekan White
Speaker House of Delegates

The within approved this the 1st
day of March, 1967.

Frederic C. Smith
Governor



PRESENTED TO THE
GOVERNOR

Date 2-24-67

Time 1:45 PM.