

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1967

ENROLLED

SENATE BILL NO. 371

(By Mr. Carson, Mr. President and
Mr. Mc Court)

PASSED March 10 1967

In Effect July 1, 1967 Passage

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

#371

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article twelve, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed and that a new section three-a of said article be enacted in lieu thereof to read as follows: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-
3 hold items, automotive vehicles, boats, or dispense merch-
4 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,

19 the annual license fee shall be three dollars for each
20 machine: *Provided*, That in no instance shall the annual
21 license fee be less than fifteen dollars.

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

28 It is hereby provided that no machine or device licensed
29 under the provisions of this section shall be subject to the
30 license fees and taxes imposed by section three of this
31 article.

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 Senate.

To take effect July 1, 1967.

Howard Myers
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard E. Cars
President of the Senate

H. Laban White
Speaker House of Delegates

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

Hueyt C. Smith
Governor

PRESENTED TO THE
GOVERNOR

Date 3/17/67

Time 3:55 P.M.