WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1968

ENROLLED

HOUSE BILL No. 345

PASSED February 7, 1968

In Effect April 1, 1968

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 2-16-68
AN ACT to amend and reenact section two, article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the rate of cigarette excise tax.

Be it enacted by the Legislature of West Virginia:

That section two, article seventeen, 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 17. EXCISE TAX ON SALE OF CIGARETTES.

§11-17-2. Purpose of tax; ratio.

1 For the purpose of providing revenues for the general revenue fund of the state an excise tax is hereby levied
and imposed on sales of cigarettes on and after midnight of the last day of March, one thousand nine hundred sixty-eight, at the rate of one and one-half cents on each ten cigarettes or fractional part thereof. Only one sale of the same article shall be used in computing the amount of tax due hereunder.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William Tongas
Chairman Senate Committee

Clayton L. Dawson
Chairman House Committee

Originated in the House.

Takes effect April 1, 1968.

Howard C. Perry
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard C. Carson
President of the Senate

H. Leman White
Speaker of the House of Delegates

The within approved this the 14

day of February, 1968.

Herbert C. Smith
Governor