WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1971

ENROLLED
Committee Substitute For

HOUSE BILL No. 1078
originating in the Committee on Finance
(By Mr. ____________________________)

PASSED March 13, 1971

In Effect April 1, 1971
ENROLLED

COMMITTEE SUBSTITUTE

FOR

House Bill No. 1078

(Originating in the Committee on Finance)

[Passed March 13, 1971; in effect April 1, 1971.]

AN ACT to amend and reenact sections two and three of article twelve-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to persons and rates therein; and to amend and reenact sections one, two, two-a, two-b, two-c, two-d, two-e, two-g, two-h, two-i, two-j, three, three-b and twenty-five, article thirteen of said chapter; and to further amend said article thirteen by adding thereto two new sections, designated sections two-k and twenty-six,
all relating to definitions; clarifications of taxable status; providing for tax on the severance and production of natural resources; providing for dressing and processing of food not to be considered as manufacturing but taxable on wholesale basis; increasing rates of taxpayers; inclusion of banking business and other financial business as taxable; making legislative findings; providing for the deletion of former exemptions for banks, building and loan associations, federal savings and loan associations, and business of industrial loans; permitting taxation by municipalities of banking businesses and financial organizations; and providing for the severability of any invalid provisions.

Be it enacted by the Legislature of West Virginia:

That sections two and three, article twelve-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; that sections one, two, two-a, two-b, two-c, two-d, two-e, two-g, two-h, two-i, two-j, three, three-b and twenty-five, article thirteen of said chapter be amended and reenacted; and that said article thirteen be further amended by adding thereto
two new sections, designated sections two-k and twenty-six, all to read as follows:

ARTICLE 12A. ANNUAL TAX ON INCOMES OF CERTAIN CARRIERS.

§11-12A-2. Imposition of annual tax on gross income of certain carriers.

1 Every motor vehicle carrier operating on the public highways of this state and every railroad car carrier, railroad carrier, express company, pipeline company, telephone and telegraph company, airline company and any person operating a steamboat or other watercraft, for the transportation of passengers or freight, doing business in the state shall pay to the state an annual tax for each calendar year. This tax shall be equal to the gross income from all business beginning and ending within the state multiplied by the respective rates as follows: Motor vehicle carriers, railroad car carrier, railroad carrier, express companies, pipeline companies, airline companies, any person operating a steamboat or other watercraft and telegraph companies, three and three-tenths percent and telephone companies, three and seventy-four one hundredths percent: Provided, That
any motor vehicle carrier which is an urban or suburban bus line shall be taxed at the rate of one and sixty-five one hundredths percent of such gross income and any motor vehicle carrier which is a taxi or cab company or a company which hauls waste, refuse or garbage shall be taxed at the rate of two and five-tenths percent of such gross income.

§11-12A-3. Imposition of annual tax on net income of certain carriers.

In addition to the tax imposed in the preceding section, every motor vehicle carrier operating on the public highways of the state and every railroad carrier, railroad car carrier, express company, pipeline company, telephone and telegraph company, airline company and any person operating a steamboat or other watercraft for the transportation of passengers or freight, doing business in this state shall pay an annual tax for each calendar year on the net income earned within the state equal to three and seventy-four one hundredths percent of such net income for telephone companies and six and six-tenths percent of such net income for all other car-
rriers included in this section: Provided, That any motor vehicle carrier which is an urban or suburban bus line or a taxi or cab company or a company which hauls waste, refuse or garbage, five percent of such net income. Net income shall be determined as follows:

(a) The net income of motor vehicle carriers earned within the state shall be determined by ascertaining a sum bearing the proportion to the total net income of the motor vehicle carrier that its business done in West Virginia measured in motor vehicle miles of motor vehicle carrier operation, bears to all business done, measured in like fashion;

(b) The net income of railroad carriers earned within the state shall be determined by ascertaining a sum bearing the proportion to total net income of the carriers that its business done in West Virginia, measured in ton-miles, bears to all business done, measured in like fashion;

(c) The net income of railroad car carriers and express companies earned within the state shall be determined by ascertaining a sum bearing the proportion
to the total net income of the carriers or company that
its business done in West Virginia, measured in car-miles
of car operation, bears to all business done, measured
in like fashion: *Provided, however,* That nothing in this
article shall be construed as applying to railroad freight
car carriers not owned by railroad carriers or their sub-
sidiaries;

(d) The next income of pipeline companies earned
within the state shall be determined by ascertaining a
sum bearing the proportion to the total net income of
the company that its business done in West Virginia,
measured in barrel-miles in the case of oil and liquid
coal or slurry and of thousand cubic feet-miles in the
case of gas, bears to all business done, measured in like
fashion;

(e) The net income of airline companies and any per-
son operating a steamboat or other watercraft for the
transportation of passengers or freight earned within the
the state shall be determined by ascertaining a sum
bearing the proportion to the total net income of the
corporation that its business done in West Virginia,
measured in passenger-miles in the case of airline companies and ton-miles in the case of any person operating a steamboat or other watercraft, bears to all business done, measured in like fashion;

(f) The next income of telephone and telegraph companies shall be determined by ascertaining a sum bearing the proportion to the total net income of the companies that its business done in West Virginia, measured in wire-miles, bears to all business done, measured in like fashion;

(g) In computing the tax imposed by this section, the total net income of a taxpayer, who shall have been taxed under the preceding section shall be reduced by an amount bearing the proportion to such total net income that the gross income of the taxpayer which is the measure of the tax under the preceding section bears to its total gross income from all business done wherever conducted. No county, city, town, village or other political subdivision of the state shall levy a license, net income or any other kind of tax on the business taxed under this article.
ARTICLE 13. BUSINESS AND OCCUPATION TAX.

§11-13-1. Definitions.

1 When used in this article, the term "person" or the term "company," herein used interchangeably, includes any individual, firm, copartnership, joint adventure, association, corporation, trust, or any other group or combination acting as a unit, and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.

2 "Tax year" or "taxable year" means either the calendar year, or the taxpayer's fiscal year when permission is obtained from the tax commissioner to use same as the tax period in lieu of the calendar year.

3 "Sale," "sales" or "selling" includes any transfer of the ownership of, or title to, property, whether for money or in exchange for other property.

4 "Taxpayer" means any person liable for any tax hereunder.

5 "Gross income" means the gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales
and the value proceeding or accruing from the sale of tangible property (real or personal), or service, or both, and all receipts by reason of the investment of the capital of the business engaged in, including rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated and including all interest, carrying charges, fees or other like income, however denominated, derived by the taxpayer from repetitive carrying of accounts, in the regular course and conduct of his business, and extension of credit in connection with the sale of any tangible personal property or service, and without any deductions on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid or any other expense whatsoever. "Gross income" of a banking or financial business is specified in section two-k of this article. "Gross proceeds of sales" means the value, whether in money or other property, actually proceeding from the sale of tangible property without any deduction on account of the cost of property sold or expenses of any kind. The terms "gross income" and "gross proceeds of sales"
shall not be construed to include (1) cash discounts allowed and taken on sales; (2) the proceeds of sale of goods, wares or merchandise returned by customers when the sale price is refunded either in cash or by credit; (3) the amount allowed as "trade-in value" for any article accepted as part payment for any article sold; (4) excise taxes imposed by this state; or (5) money or other property received or held by a professional person for the sole use and benefit of a client or another person or money received by the taxpayer on behalf of a bank or other financial institution for the repayment of a debt of another person.

"Business" shall include all activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. "Business" shall not include a casual sale by a person who is not engaged in the business of selling the type of property involved in such casual sale. "Business" shall include the production of natural resources or manufactured products which are used or consumed by the producer or manufacturer and shall include the
activities of a banking business or financial organization.

The term "banking business" or "financial organization" shall mean any bank, banking association, trust company, industrial loan company, small loan company or licensee, building and loan association, savings and loan association, credit union, finance company, investment company, investment broker or dealer, and any other similar business organization at least ninety per centum of the assets of which consists of intangible personal property and at least ninety per centum of the gross receipts of which consists of dividends, interest and other charges derived from the use of money or credit.

"Service business or calling" shall include all activities engaged in by a person for other persons for a consideration, which involve the rendering of a service as distinguished from the sale of tangible property, but shall not include the services rendered by an employee to his employer. This term shall include, but not be limited to:

(a) Persons engaged in manufacturing, compounding or preparing for sale, profit, or commercial use, articles,

83 substance, or commodities which are owned by another
84 or others;
85 (b) Persons engaged as independent contractors in
86 producing natural resource products which are owned by
87 another or others, as personal property, immediately after
88 the same are severed, extracted, reduced to possession
89 and produced;
90 (c) The repetitive carrying of accounts, in the regular
91 course and conduct of business, and extension of credit
92 in connection with the sale of any tangible personal
93 property or service, except as to persons taxed pursuant
94 to the provisions of section two-k of this article.
95 “Selling at wholesale” or “wholesale sales” shall mean
96 and include: (1) Sales of any tangible personal property
97 for the purpose of resale in the form of tangible personal
98 property; (2) sales of machinery, supplies or materials
99 which are to be directly consumed or used by the pur-
100 chaser in the conduct of any business or activity which
101 is subject to the tax imposed by this article or by article
102 twelve-a of this chapter; (3) sales of any tangible per-
103 sonal property to the United States of America, its
104 agencies and instrumentalities or to the state of West
Virginia, its institutions or political subdivisions.

"Contracting" shall include the furnishing of work, or both materials and work, in the fulfillment of a contract for the construction, alteration, repair, decoration or improvement of a new or existing building or structure, or any part thereof, or for the alteration, improvement or development of real property.

§11-13-2. Imposition of privilege tax.

1 There is hereby levied and shall be collected annual privilege taxes against the persons, on account of the business and other activities, and in the amounts to be determined by the application of rates against values or gross income as set forth in sections two-a to two-k, inclusive, of this article.

2 If any person liable for any tax under sections two-a or two-b shall ship or transport his products or any part thereof out of the state without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the state shall be the basis for the assessment of the tax imposed in said sections, except in those
14 instances in which another measure of the tax is expressly provided. The tax commissioner shall prescribe equitable and uniform rules for ascertaining such value. In determining value, however, as regards sales from one to another of affiliated companies or persons, or under other circumstances where the relation between the buyer and seller is such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale, the tax commissioner shall prescribe uniform and equitable rules for determining the value upon which such privilege tax shall be levied, corresponding as nearly as possible to the gross proceeds from the sale of similar products of like quality or character where no common interest exists between the buyer and seller but the circumstances and conditions are otherwise similar.

Gross income included in the measure of the tax under sections two-a two-b of this article shall neither be added nor deducted in computing the tax levied under the other sections of this article.

A person excercising any privilege taxable under sec-
tions two-a or two-b of this article and engaging in the business of selling his natural resources or manufactured products at retail in this state shall be required to make returns of the gross proceeds of such retail sales and pay the tax imposed in section two-c of this article for the privilege of engaging in the business of selling such natural resources or manufactured products at retail in this state. But any person exercising any privilege taxable under sections two-a or two-b of this article and engaging in the business of selling his natural resources or manufactured products to producers of natural resources, manufacturers, wholesalers, jobbers, retailers or commercial consumers for use or consumption in the purchaser's business shall not be required to pay the tax imposed in section two-c of this article.

Manufacturers exercising any privilege taxable under section two-b of this article shall not be required to pay the tax imposed in section two-c of this article for the privilege of selling their manufactured products for delivery outside of this state, but the gross income derived
from the sale of such manufactured products outside of
this state shall be included in determining the measure
of the tax imposed on such manufacturer in section two-b.

A person exercising privileges taxable under the other
sections of this article, producing coal, oil, natural gas,
minerals, timber or other natural resource products the
production of which is taxable under section two-a, and
using or consuming the same in his business or transfer-
ing or delivering the same as any royalty payment, in
kind, or the like, shall be deemed to be engaged in the
business of mining and producing coal, oil, natural gas,
minerals, timber or other natural resource products for
sale, profit or commercial use, and shall be required to
make returns on account of the production of the business
showing the gross proceeds or equivalent in accordance
with uniform and equitable rules for determining the
value upon which such privilege tax shall be levied,
corresponding as nearly as possible to the gross proceeds
from the sale of similar products of like quality or char-
acter by other taxpayers, which rules the tax commis-
sioner shall prescribe.
§11-13-2a. Severance, extraction and production of coal and other natural resource products.

Upon every person exercising the privilege of engaging or continuing within this state in the business of severing, extracting, reducing to possession and producing for sale, profit or commercial use any natural resource products, the amount of such tax to be equal to the value of the articles produced as shown by the gross proceeds derived from the sale thereof by the producer, except as otherwise provided, multiplied by the respective rates as follows: Coal, three and five-tenths percent; limestone or sandstone, quarried or mined, two and two-tenths percent; oil, four and thirty-four one-hundredths percent; natural gas, in excess of the value of five thousand dollars, eight and sixty-three one-hundredths percent; blast furnace slag, four and thirty-four one-hundredths percent; sand, gravel or other mineral product not quarried or mined, four and thirty-four one-hundredths percent; timber, two and two-tenths percent; other natural resource products, two and eighty-six one-hundredths percent. The measure of this tax is the
value of the entire production in this state, regardless of the place of sale or the fact that the delivery may be made to points outside the state: **Provided, however,**

That for the purposes of the production of oil classification, and the production of natural gas classification, as set forth in this section, multiple co-owners of oil or natural gas, in place, lessees thereof, or others being vested with title and ownership to part or all of the oil and gas, as personal property, immediately after severance, extraction, reduction to possession and production, except royalty recipients, in kind, shall be deemed to be a "group or combination acting as a unit" and one "person", as defined in section one of this article, if not otherwise defined therein, whenever engaged in the business of producing oil or natural gas through common use, by joint or separately executed contracts, of the same independent contractor driller or operator's services; and notwithstanding provisions of private contracts for separate deposit of gross receipts in separate members' accounts or for members of such group or
combination to take in kind any proportionate part of such natural resources.

Lessees, sublessees or other denominated lessees are considered to be producers of all of the oil or natural gas produced, regardless of any payment, in kind, to lessors, sublessors or other denominated lessors of a part of such natural resources as rents or royalties. Recipients of royalties or rents, in kind, in cash or otherwise are taxable on their gross income pursuant to the provisions of section two-i of this article.

§11-13-2b. Manufacturing, compounding or preparing products; processing of food excepted.

Upon every person engaging or continuing within this state in the business of manufacturing, compounding or preparing for sale, profit, or commercial use, either directly or through the activity of others in whole or part, any article or articles, substance or substances, commodity or commodities, or electric power produced by public utilities or others and not taxed under other provisions of this article, the amount of the tax to be equal to the value of the article, substance, commodity or electric power manufactured, compounded or prepared for sale, as
shown by the gross proceeds derived from the sale there-
of by the manufacturer or person compounding or pre-
paring the same, except as otherwise provided, multi-
plied by a rate of eighty-eight one-hundredths of one
percent. The measure of this tax is the value of the
entire product manufactured, compounded or prepared
in this state for sale, profit or commercial use, regard-
less of the place of sale or the fact that deliveries may
be made to points outside the state. However, the
dressing and processing of food by a person, firm or
corporation, which food is to be sold on a wholesale
basis by such person, firm or corporation shall not be
considered as manufacturing or compounding, but the
sale of these products on a wholesale basis shall be sub-
ject to the same tax as is imposed on the business of
selling at wholesale as provided in section two-c.

It is further provided, however, that in those instances
in which the same person partially manufactures, com-
pounds or prepares products within this state and parti-
ally manufactures, compounds or prepares such products
outside of this state the measure of his tax under this
section shall be that proportion of the sale price of the product that the payroll cost of manufacturing within this state bears to the entire payroll cost of manufacturing the product; or, at the option of the taxpayer, the measure of his tax under this section shall be the proportion of the sales value of the articles that the cost of operations in West Virginia bears to the full cost of manufacture of the articles.

§11-13-2c. Business of selling tangible property; sales exempt.

Upon every person engaging or continuing within this state in the business of selling any tangible property whatsoever, real or personal, including the sale of food, and the services incident to the sale of food in hotels, restaurants, cafeterias, confectioneries, and other public eating houses, except sales by any person engaging or continuing in the business of horticulture, agriculture or grazing, or of selling stocks, bonds or other evidences of indebtedness, there is likewise hereby levied, and shall be collected, a tax equivalent to fifty-five one-hundredths of one percent of the gross income of the business, except that in the business of selling at wholesale the tax
§11-13-2d. Public service or utility business.

Upon any person engaging or continuing within this state in any public service or utility business, except railroad, railroad car, express, pipeline, telephone and telegraph companies, water carriers by steamboat or steamship and motor carriers, there is likewise hereby levied and shall be collected taxes on account of the business engaged in equal to the gross income of the business multiplied by the respective rates as follows:

Street and interurban and electric railways, one and four-tenths percent; water companies, four and four-tenths percent except as to income received by municipally-owned water plants; electric light and power companies, five and seventy-two hundredths percent on sales and demand charges for domestic purposes and commercial lighting and four and twenty-nine hundredths percent on sales and demand charges for all other purposes, except as to income received by municipally-owned plants producing or purchasing electricity and distributing
same; natural gas companies, four and twenty-nine hundredths per cent on the gross income; toll bridge companies, four and twenty-nine hundredths percent; and upon all other public service or utility business, two and eighty-six hundredths percent. The measure of this tax shall not include gross income derived from commerce between this state and other states of the United States or between this state and foreign countries. The measure of the tax under this section shall include only gross income received from the supplying of public services. The gross income of the taxpayer from any other activity shall be included in the measure of the tax imposed upon the appropriate section or sections of this article.


Upon every person engaging or continuing within this state in the business of contracting, the tax shall be equal to: (a) Two and six-tenths percent of the gross income of the business derived from contracts entered into prior to the first day of July, one thousand nine hundred sixty-five; (b) two percent of the gross income of the business
§11-13-2g. Business of operating amusements.

Upon every person engaging or continuing within this state in the business of operating a theatre, opera house, moving picture show, vaudeville, amusement park, dance hall, skating rink, race track, radio broadcasting station or any other place at which amusements are offered to the public, the tax shall be equal to seventy-one one-hundredths of one percent of the gross income of the business.

§11-13-2h. Service business or calling not otherwise specifically taxed.

Upon every person engaging or continuing within this state in any service business or calling not otherwise specifically taxed under this law, there is likewise here-

Upon every person engaging or continuing within this state in the business of furnishing any real or tangible personal property, which has a tax situs in this state, or any interest therein for hire, loan, lease or otherwise, whether the return be in the form of rentals, royalties, fees or otherwise, the tax shall be one and fifteen one-hundredths percent of the gross income of any such activity.

The term "tangible personal property," as used herein, shall not include money or public securities.

§11-13-2j. Small loan and industrial loan businesses.

Upon every person engaging or continuing within this state in the business of making loans or money, credit goods, or things in action, who because of such activity is required under the provisions of article seven-a, chapter forty-seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, to obtain a
license from the commissioner of banking of the state
of West Virginia, and upon each and every industrial
loan company, the tax shall be one and five one-hun-
dredths percent of the gross income of any activity, not-
withstanding any other provisions of this article: Pro-
vided, That such tax shall apply only to gross income
received prior to the first day of April, one thousand nine
hundred seventy-one. Persons subject to the provisions
of this section shall, on and after the first day of April,
one thousand nine hundred seventy-one, be subject to
the provisions of section two-k of this article.

§11-13-2k. Banking and other financial business; legislative
findings.

Upon every person engaging or continuing within
this state in the business of banking or financial busi-
ness, from and after the first day of April, one thousand
nine hundred seventy-one, the tax shall be equal to one
and fifteen one-hundredths per cent of the gross income
received from interest, premiums, discounts, dividends,
service fees or charges, commissions, fines, rents from
real or tangible personal property, however denominated,
royalties, charges for bookkeeping or data processing, receipts from check sales, charges or fees, and receipts from the sale of tangible personal property: Provided, however, That gross income shall not include (a) interest received on the obligations of the United States, its agencies and instrumentalities, (b) interest received on the obligations of this or any other state, territory or possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia, or (c) interest received on investments or loans primarily secured by first mortgages or deeds of trust on residential property occupied by non-transients; Provided, however, That all interest derived on activities exempt under (c) above, shall be reported, as to amounts, on the return of a person taxable under the provisions of this section.

Persons taxed pursuant to the provisions of this section shall not be taxed under sections two-a to two-j, inclusive, of this article.

The Legislature hereby finds and declares that it is the intent of the Legislature to subject national bank-

30 ing associations and other financial organizations to the
31 tax imposed by this article, in accordance with the
32 authorization contained in section five thousand two hun-
33 dred nineteen of the Revised Statutes of the United
34 States as amended by Public Law 91-156 enacted the
35 twenty-fourth day of December, one thousand nine hun-
36 dred sixty-nine.


1 There shall be an exemption in every case of fifty
2 dollars in amount of tax computed under the provi-
3 sions of this article. A person exercising a privilege
4 taxable hereunder for a fractional part of a tax year
5 shall be entitled to an exemption of the sum bearing
6 the proportion to fifty dollars that the period of time
7 the privilege is exercised bears to a whole year. Only
8 one exemption shall be allowed to any one person,
9 whether he exercises one or more privileges taxable here-
10 under.

11 The provisions of the article shall not apply to: (a) In-
12 surance companies which pay the state of West Virginia
13 a tax upon premiums: Provided, That said exemption
shall not extend to that part of the gross income of insurance companies which is received for the use of real property, other than property in which any such company maintains its office or offices, in this state, whether such income be in the form of rentals or royalties;

(b) nonprofit cemetery companies organized and operated for the exclusive benefit of their members; (c) fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members and not for profit: Provided, however, That said exemption shall not extend to that part of the gross income arising from the sale of alcoholic liquor, food and related services, of such fraternal societies, organizations and associations which are licensed as private clubs under the provisions of article seven, chapter sixty of this code; (d) corporations, associations and societies organized and operated exclusively for religious or charitable purposes; (e) production credit association, organized under the provisions of the federal “Farm Credit Act of one thousand nine hundred thirty-three”: Pro-
vided, however, That the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of article four, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended.

§11-13-3b. Definitions; reduction allowed in tax due; how computed.

1. When used in this section, the phrase “normal tax” shall mean the tax computed by the application of rates against values or gross income as set forth in sections two-a to two-k, inclusive, of this article, less exemption at the rate of fifty dollars annually or at the rate of four dollars and sixteen cents per month for the period actually engaged in business.

2. The normal tax shall be computed by the application of rates against values or gross income as set forth in sections two-a to two-k, inclusive, of this article.

§11-13-25. Cities, towns or villages restricted from imposing additional tax.

1. Notwithstanding the provisions of section five, article thirteen, chapter eight of this code, no city, town, or village shall impose a business and occupation tax or
privilage tax upon occupations or privileges taxed under sections two-a, two-b, two-c, two-d, two-e, two-g, two-h, two-i and two-j of this article, in excess of rates, in effect under this article on January one thousand nine hundred fifty-nine, or in excess of one percent of gross income under section two-k of this article.


1 If any provision of this article or the application thereof shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of said article, but shall be confined in its operation to the provision thereof directly involved in the controversy in which such judgment shall have been rendered, and the applicability of such provision to other persons or circumstances shall not be affected thereby.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Russell J. Beall  
Chairman Senate Committee

Phillip J. Rutledge  
Chairman House Committee

Originated in the House.

Takes effect April 1, 1971.

William Skaggs  
Clerk of the Senate

C.A. Blakenship  
Clerk of the House of Delegates

B. Hans McKeen  
President of the Senate

Lewis H. McManus  
Speaker House of Delegates

The within approved this the 31st day of December, 1971.

Arch D. Shamir  
Governor
PRESENTED TO THE GOVERNOR

Date 3/22/71
Time 12 noon