WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1974

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ENROLLED

HOUSE BILL No. 1153

(By Mr. Speaker, Read Passage)

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PASSED March 9, 1974

In Effect July 1, 1974

FILED IN THE OFFICE
EDGAR F. O'BRIEN, III
SECRETARY OF STATE
THIS DATE 3-7-74
AN ACT to amend article three, chapter sixty of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section nine-d, relating to levying of a tax upon purchases of intoxicating liquors from state stores or other agencies of the alcohol beverage control commissioner, outside the corporate limits of any municipality; limitation; rate of tax; collection and distribution for the use and benefit of the various counties and municipalities.

Be it enacted by the Legislature of West Virginia:

That article three, chapter sixty of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section nine-d, to read as follows:

ARTICLE 3. SALES BY COMMISSIONER.

§60-3-9d. Tax on purchases of intoxicating liquors outside corporate limits of municipalities; limitation; rate of tax; collection and distribution.

1 For the purpose of providing financial assistance to and for the use and benefit of the various counties and municipalities of this state, there is hereby levied a tax upon all purchases of intoxicating liquor from state stores or other agencies of the alcohol beverage control commissioner, outside the cor-
porate limits of any municipality. The tax shall be three percent of the purchase price and shall be added to and collected with the purchase price by the commissioner: Provided, That no such tax shall be collected on the intoxicating liquors sold by or purchased from holders of a license issued under the provisions of article seven of this chapter.

All such tax collected within one mile of the corporate limits of any municipality within the state shall be remitted to such municipality; all other tax so collected shall be remitted to the county wherein collected: Provided, That where the corporate limits of more than one municipality be within one mile of the place of collection of such tax, all such tax collected shall be divided equally among each of said municipalities: Provided, however, That such mile is measured by the most direct hard surface road or access way usually and customarily used as ingress and egress to the place of tax collection.

The commissioner by appropriate rules and regulations shall provide for the collection of such tax, separation or proportion of the same and distribution thereof to the respective counties and municipalities for which the same shall be collected. Such rules and regulations shall provide that all such taxes shall be deposited with the state treasurer and distributed quarterly by the treasurer upon warrants of the auditor payable to the counties and municipalities.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House.
Takes effect July 1, 1974.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within __________________________ this the ___________ day of __________________________, 1974.

Governor
PRESENTED TO THE
GOVERNOR

Date 3/15/14
Time 2:50 p.m.