WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1974

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ENROLLED

HOUSE BILL No. 1229.

(By Mr. Jones, of Kanawha)

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PASSED ______________ March 9 ___________ 1974

In Effect ____________________________ Passage

90 Days

C 641

FILED IN THE OFFICE
EDGAR F. HEISSELL, III
SECRETARY OF STATE
THIS DATE 3-28-74
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 exempting gross income from radio and television broadcasting time from business and occupation tax; expiration of date on subsection (g).

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.


1 There shall be an exemption in every case of fifty dollars in amount of tax computed under the provisions of this article. A person exercising a privilege taxable hereunder for a fractional part of a tax year shall be entitled to an exemption of the sum bearing the proportion to fifty dollars that the period of time the privilege is exercised bears to a whole year.

2 Only one exemption shall be allowed to any one person, whether he exercises one or more privileges taxable hereunder.

3 The provisions of the article shall not apply to: (a) Insurance companies which pay the state of West Virginia a tax upon premiums: Provided, That said exemption shall not extend to that part of the gross income of insurance com-

panies 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 1933”; (f) any credit union organized
under the provisions of chapter thirty-one, or any other
chapter of this code: Provided further, That the exemptions of
this section shall not apply to corporations or cooperative
associations organized under the provisions of article four,
chapter nineteen of this code; (g) gross income arising from
the sale of radio and television broadcasting time: And pro-
vided further, That subsection (g) shall be effective only
until the date of March thirty-first, one thousand nine hundred
seventy-five.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the House.
Takes effect ninety days from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within approved this the 26th day of March, 1974.

[Signature]
Governor
PRESENTED TO THE GOVERNOR

Date  3/15/74
Time  2:50 p.m.