WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1974

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ENROLLED

HOUSE BILL No. 1343

(By Mr. Givens)

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PASSED March 8, 1974

In Effect Ninety Days from Passage

C 641

FILED IN THE OFFICE
EDGAR F. NEISKELL, JR.
SECRETARY OF STATE
THIS DATE 3-19-74
AN ACT to amend and reenact section two, article twelve, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to increasing amount of gross income for exemption from business franchise registration tax.

Be it enacted by the Legislature of West Virginia:

That section two, article twelve, 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 12. BUSINESS FRANCHISE REGISTRATION CERTIFICATE TAX.

§11-12-2. Definitions.

1 For the purposes of this article:

2 (a) “Business” shall mean any business, whether a person engaged expressly or impliedly holds himself out as engaged in business or supplying his products or a commodity or service to the public as a class or a limited portion of the public or sells any goods, wares, merchandise of any kind or provides a service of any kind: Provided, however, That “business” shall not include sales of products of the farm, garden, or dairy by the producer or grower thereof; occasional sales by societies acting for charitable, religious or benevolent purposes; judicial sales directed by law or court order; or any business the gross income of which is less than four thousand dollars per license year.
“Gross Income” shall mean the gross receipts of the business received as compensation for personal services and from trade, commerce, or sales and the value accruing from the sale of tangible property (real or personal), or service, or both, without any deduction on account of the cost of property sold, materials used, labor costs, taxes or any other expense whatsoever.

(b) “Business franchise registration certificate” shall mean a franchise or certificate authorizing a person to conduct business within the state of West Virginia and when referred to in this article as certificate of registration shall mean business franchise registration certificate.

(c) “Person” or “company” shall mean and include any individual, firm, copartnership, joint venture, association, corporation, trust and any other group or combination acting as a unit in the plural as well as the singular and when used in connection with the penalties imposed by section nine of this article, shall mean and include the officers, directors, trustees, or members of any firm, copartnership, joint venture, association, corporation, trust or any other groups acting as a unit.

(d) “Tax commissioner” shall mean the tax commissioner or his agent.
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 ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within __________________________ approved this the ____________ day of _________________, 1974.

Governor
PRESENTED TO THE
GOVERNOR

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