

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1974

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ENROLLED

HOUSE BILL No. 1153

(By Mr. Speaker, Mr. Braxton & Mr. Moog)

— • —

PASSED March 9 1974

In Effect July 1, 1974 Passage

C 641

FILED IN THE OFFICE

EDGAR F. HEISKELL III

SECRETARY OF STATE

THIS DATE, 3-19-74

ENROLLED

H. B. 1153

(By MR. SPEAKER, MR. McMANUS, and MRS. NEAL)

[Passed March 9, 1974; in effect July 1, 1974.]

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
- 2 the use and benefit of the various counties and municipalities
- 3 of this state, there is hereby levied a tax upon all purchases
- 4 of intoxicating liquor from state stores or other agencies of
- 5 the alcohol beverage control commissioner, outside the cor-

6 porate limits of any municipality. The tax shall be three
7 percent of the purchase price and shall be added to and
8 collected with the purchase price by the commissioner:
9 *Provided*, That no such tax shall be collected on the in-
10 toxicating liquors sold by or purchased from holders of a
11 license issued under the provisions of article seven of this
12 chapter.

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

24 The commissioner by appropriate rules and regulations
25 shall provide for the collection of such tax, separation or
26 proation of the same and distribution thereof to the respec-
27 tive counties and municipalities for which the same shall
28 be collected. Such rules and regulations shall provide that
29 all such taxes shall be deposited with the state treasurer and
30 distributed quarterly by the treasurer upon warrants of the
31 auditor payable to the counties and municipalities.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

H. Daniel Hardy
Chairman Senate Committee

Clarence C. Chastain Jr.
Chairman House Committee

Originated in the House.

Takes effect July 1, 1974.

Howard W. Cannon
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

H. P. Brotherton Jr.
President of the Senate

Lewis T. M. Rans
Speaker House of Delegates

The within appraised this the 18th
day of June, 1974.

Anna. Sharpe Jr.
Governor

**PRESNTED TO THE
GOVERNOR**

Date 3/15/14

Time 2:50 p.m.