

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1974

— ● —

ENROLLED

HOUSE BILL No. 1229

(By Mr. Quinn / Mr. Jones, Kanawha)

— ● —

PASSED March 9 1974

In Effect 90 days Passage



FILED IN THE OFFICE
EDGAR F. HEISKELL III
SECRETARY OF STATE
THIS DATE 3-28-74

1229

ENROLLED

H. B. 1229

(By MR. QUEEN and MR. JONES, of Kanawha)

[Passed March 9, 1974; in effect ninety days from passage.]

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.

§11-13-3. Exemptions.

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

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

13 panies which is received for the use of real property, other
14 than property in which any such company maintains its
15 office or offices, in this state, whether such income be in
16 the form of rentals or royalties; (b) nonprofit cemetery
17 companies organized and operated for the exclusive benefit
18 of their members; (c) fraternal societies, organizations and
19 associations organized and operated for the exclusive benefit
20 of their members and not for profit: *Provided, however,* That
21 said exemption shall not extend to that part of the gross
22 income arising from the sale of alcoholic liquor, food and
23 related services, of such fraternal societies, organizations and
24 associations which are licensed as private clubs under the
25 provisions of article seven, chapter sixty of this code; (d)
26 corporations, associations and societies organized and operated
27 exclusively for religious or charitable purposes; (e) production
28 credit association, organized under the provisions of the federal
29 "Farm Credit Act of 1933"; (f) any credit union organized
30 under the provisions of chapter thirty-one, or any other
31 chapter of this code: *Provided further,* That the exemptions of
32 this section shall not apply to corporations or cooperative
33 associations organized under the provisions of article four,
34 chapter nineteen of this code; (g) gross income arising from
35 the sale of radio and television broadcasting time: *And pro-*
36 *vided further,* That subsection (g) shall be effective only
37 until the date of March thirty-first, one thousand nine hundred
38 seventy-five.

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

H. Samuel Hardy
Chairman Senate Committee

Chas. C. Chutkan Jr.
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Howard W. Carson
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

H. D. Brotherton Jr.
President of the Senate

Louis F. W. Mamm
Speaker House of Delegates

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

Arch A. Phares Jr.
Governor



PRESENTED TO THE
GOVERNOR

Date 3/15/74

Time 2:50 p.m.