

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1974



ENROLLED

HOUSE BILL No. 1343

(By Mr. Given)



PASSED March 8, 1974

In Effect Apinty Drop From Passage



FILED IN THE OFFICE

EDGAR F. MCKENNA III

SECRETARY OF STATE

THIS DATE 3-19-74

1343

**ENROLLED**

**H. B. 1343**

(By MRS. GIVEN)

[Passed March 8, 1974; in effect ninety days from passage.]

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  
3 engaged expressly or impliedly holds himself out as engaged  
4 in business or supplying his products or a commodity or service  
5 to the public as a class or a limited portion of the public or sells  
6 any goods, wares, merchandise of any kind or provides a ser-  
7 vice of any kind: *Provided, however,* That "business" shall not  
8 include sales of products of the farm, garden, or dairy by the  
9 producer or grower thereof; occasional sales by societies acting  
10 for charitable, religious or benevolent purposes; judicial sales  
11 directed by law or court order; or any business the gross income  
12 of which is less than four thousand dollars per license year.

13 “Gross Income” shall mean the gross receipts of the business  
14 received as compensation for personal services and from trade,  
15 commerce, or sales and the value accruing from the sale of  
16 tangible property (real or personal), or service, or both, with-  
17 out any deduction on account of the cost of property sold,  
18 materials used, labor costs, taxes or any other expense what-  
19 soever.

20 (b) “Business franchise registration certificate” shall mean  
21 a franchise or certificate authorizing a person to conduct  
22 business within the state of West Virginia and when re-  
23 ferred to in this article as certificate of registration shall  
24 mean business franchise registration certificate.

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

34 (d) “Tax commissioner” shall mean the tax commissioner  
35 or his agent.

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

H. Laurel Darby  
Chairman Senate Committee

Laurence C. Chustor, Jr.  
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Howard W. Carson  
Clerk of the Senate

W. Blankenship  
Clerk of the House of Delegates

J. P. Brotherton, Jr.  
President of the Senate

Levin F. McManus  
Speaker House of Delegates

The within approved this the 18th  
March day of \_\_\_\_\_, 1974.

Arch A. Phares, Jr.  
Governor

PRESENTED TO THE  
GOVERNOR

Date 3/15/74

Time 2:50 p.m.