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OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1974

# ENROLLED

SENATE BILL NO. 39

(By Mr. Shepard)

PASSED March 2, 1974

In Effect Unit Suspension Passage



FILED IN THE OFFICE  
EDGAR F. HEISKELL III  
SECRETARY OF STATE  
THIS DATE 3-9-74

62

## **ENROLLED**

### **Senate Bill No. 39**

(By MR. HUBBARD)

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[Passed March 2, 1974; in effect ninety days from passage.]

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AN ACT to amend and reenact section seventeen, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the gasoline and special fuel excise tax; assessment.

*Be it enacted by the Legislature of West Virginia:*

That section seventeen, article fourteen, 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 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.**

##### **§11-14-17. Assessment of tax when insufficiently returned.**

1 If the commissioner believes that the tax imposed by  
2 this article is insufficiently returned by a taxpayer, either  
3 because the taxpayer has failed to properly remit the tax  
4 or has failed to make a return, or has made a return which  
5 is incomplete, deficient or otherwise erroneous or a person  
6 has filed and has been paid upon an erroneous claim, pe-  
7 tition, or application for a refund of taxes, he may pro-  
8 ceed to investigate and determine or estimate the tax  
9 liability of the taxpayer and make an assessment therefor.

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

H. Warren Werby  
Chairman Senate Committee

James M. Buchanan Jr.  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Howard W. Carson  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

H. P. Brotherton Jr.  
President of the Senate

Lewis F. McManus  
Speaker House of Delegates

The within approved this the 9th  
March  
day of \_\_\_\_\_, 1974.

Arch A. Shaver Jr.  
Governor

PRESENTED TO THE  
GOVERNOR

Date 3/5/74

Time 4:38 p.m.