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OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1975

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# ENROLLED

SENATE BILL NO. 316

(By Mr. Brotherton, Mr. President, and Mr. Savilla)

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PASSED March 8, 1975

In Effect ninety days from Passage



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# ENROLLED

## Senate Bill No. 316

(By Mr. Brotherton, Mr. President, and Mr. Savilla)

[Passed March 8, 1975; 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 derived from advertising service rendered in the business of radio and television broadcasting and any demonstration, pilot or research project for the gasification or liquification of coal when the same is totally or partially funded by public funds from the business and occupation tax.

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

10    The provisions of the article shall not apply to: (a) In-  
11    surance companies which pay the state of West Virginia  
12    a tax upon premiums: *Provided*, That said exemption  
13    shall not extend to that part of the gross income of in-  
14    surance companies which is received for the use of real

15 property, other than property in which any such company  
16 maintains its office or offices, in this state, whether such  
17 income be in the form of rentals or royalties; (b) non-  
18 profit cemetery companies organized and operated for the  
19 exclusive benefit of their members; (c) fraternal societies,  
20 organizations and associations organized and operated for  
21 the exclusive benefit of their members and not for profit:  
22 *Provided, however,* That said exemption shall not extend  
23 to that part of the gross income arising from the sale of  
24 alcoholic liquor, food and related services, of such fraternal  
25 societies, organizations and associations which are licensed  
26 as private clubs under the provisions of article seven,  
27 chapter sixty of this code; (d) corporations, associations  
28 and societies organized and operated exclusively for  
29 religious or charitable purposes; (e) production credit  
30 association, organized under the provisions of the federal  
31 "Farm Credit Act of 1933"; (f) any credit union organized  
32 under the provisions of chapter thirty-one, or any other  
33 chapter of this code: *Provided further,* That the exemp-  
34 tions of this section shall not apply to corporations or  
35 cooperative associations organized under the provisions of  
36 article four, chapter nineteen of this code; (g) gross income  
37 derived from advertising service rendered in the business  
38 of radio and television broadcasting; and (h) any demon-  
39 stration, pilot or research project for the gasification or  
40 liquification of coal when the same is totally or partially  
41 funded by public moneys: *Provided,* That the exemption  
42 contained in this subsection (h) shall not apply to any  
43 gross income after June thirtieth, one thousand nine  
44 hundred eighty-one.

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

James L. Davis  
Chairman Senate Committee

Clarence C. Chastain Jr.  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

James L. Davis  
Clerk of the Senate

Clarence C. Chastain Jr.  
Clerk of the House of Delegates

W. C. Chastain Jr.  
President of the Senate

Lewis H. McRae  
Speaker House of Delegates

The within approved this the 25th  
March  
day of \_\_\_\_\_, 1975.

Mark A. Chavez  
Governor

PRESENTED TO THE  
GOVERNOR

Date 3/20/25

Time 4:30, PM.