WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1975

ENROLLED

SENATE BILL NO. 316

(By Mr. Bratton, Mr. President, and Mr. Saville)

PASSED March 8, 1975

In Effect ninety days from Passage
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.


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

The provisions of the article shall not apply to: (a) Insurance companies which pay the state of West Virginia a tax upon premiums: Provided, That said exemption shall not extend to that part of the gross income of insurance companies which is received for the use of real
property, other than property in which any such company maintains its office or offices, in this state, whether such income be in the form of rentals or royalties; (b) non-profit cemetery companies organized and operated for the exclusive benefit of their members; (c) fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members and not for profit: Provided, however, That said exemption shall not extend to that part of the gross income arising from the sale of alcoholic liquor, food and related services, of such fraternal societies, organizations and associations which are licensed as private clubs under the provisions of article seven, chapter sixty of this code; (d) corporations, associations and societies organized and operated exclusively for religious or charitable purposes; (e) production credit association, organized under the provisions of the federal "Farm Credit Act of 1933"; (f) any credit union organized under the provisions of chapter thirty-one, or any other chapter of this code: Provided further, That the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of article four, chapter nineteen of this code; (g) gross income derived from advertising service rendered in the business of radio and television broadcasting; and (h) any demonstration, pilot or research project for the gasification or liquefication of coal when the same is totally or partially funded by public moneys: Provided, That the exemption contained in this subsection (h) shall not apply to any gross income after June thirtieth, one thousand nine hundred eighty-one.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James F. Davis
Chairman Senate Committee

Clarence C. Hunter
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

J. W. Rollins
Clerk of the Senate

E. W. Blankenship
Clerk of the House of Delegates

President of the Senate

Lewis F. M. Slowe
Speaker House of Delegates

The within is approved this the 25th day of , 1975.

Governor
PRESENTED TO THE
GOVERNOR

Date 3/20/75
Time 4:30, Am