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GFFICE OF SECRETARY OF STATE Standing additional

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1976

ENROLLED

HOUSE BILL No. 1701

(By Mr. altneye : m. Moyle)

PASSED March 13, 1976

In Effect from Passage

C 641

F LEG IN THE OFFICE OF SECRETARY OF STATE OF WEST VIRGINIA

THIS DATE 4-2-76

ENROLLED

H. B. 1701

(By Mr. ALTMEYER and Mr. MOYLE)

[Passed March 13, 1976; in effect from passage.]

AN ACT to amend and reenact section eight, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to providing for a license tax on dog racing by municipalities.

Be it enacted by the Legislature of West Virginia:

That section eight, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 13. TAXATION AND FINANCE.

§8-13-8. License tax on horse racing and dog racing.

- 1 house Every municipality within the corporate limits of which a 2 racetrack or dog racetrack is located in whole or in
- 3 part shall have plenary power and authority to impose upon
- the operator of the track a daily license tax for the privilege of conducting horse racing or dog racing within the corporate
- limits of the municipality. Such daily license tax shall not exceed the amount of the daily license tax due from such operator
- to the state under the provisions of article twenty-three, chap-
- ter nineteen of this code. The daily license tax hereby autho-
- 10 rized shall not be applicable to any local, county or state fair,
- 11 horse show or agricultural or livestock exposition at which
- horse racing or dog racing is conducted for not more than six

- 13 days. A municipal license tax on horse racing or dog racing
- 14 may be imposed under the provisions of this section but not
- 15 under the provisions of section four of this article.

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

James L. Davis
Chairman Senate Committee
Chairman House Committee
Originated in the House.
Takes effect from passage.
Clerk of the Senage
Clerk of the House of Delegates
President of the Senate
Speaker House of Delegates
The within approved this the 1st day of April , 1976.
Ruha. Sheen for.
Governor C-641

PRESENTED TO THE
GOVERNOR

Date 3/26/76

Time 3:45pm: