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OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1976



# ENROLLED

SENATE BILL NO. 489

(By Mr. Robert Lee & John Harrelson)



PASSED March 4, 1976

In Effect John Passage

FILED IN THE OFFICE  
JAMES R. McCARTNEY  
SECRETARY OF STATE

THIS DATE 3/11/76

489

# ENROLLED

## Senate Bill No. 489

(By MR. HATFIELD and MISS HERNDON)

[Passed March 4, 1976; in effect from passage.]

AN ACT to amend and reenact section one, article nineteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to soft drinks tax, providing definitions for "natural undiluted fruit juice," "natural undiluted vegetable juice" or "sweetener."

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

That section one, article nineteen, 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 19. SOFT DRINKS TAX.**

#### **§11-19-1. Definitions.**

1 As used in this article:

2 (1) "Bottled soft drinks" shall include any and all  
3 nonalcoholic beverages, whether carbonated or not, such  
4 as soda water, ginger ale, coca cola, lime cola, pepsi  
5 cola, doctor pepper, root beer, carbonated water, orange-  
6 ade, lemonade, fruit juice when any plain or carbonated  
7 water, flavoring or syrup is added, or any and all prep-  
8 arations commonly referred to as "soft drinks" of what-  
9 ever kind, which are closed and sealed in glass, paper,  
10 or any other type of container, envelope, package, or  
11 bottle, whether manufactured with or without the use  
12 of any syrup. The term "bottled soft drinks" shall not  
13 include fluid milk to which no flavoring has been added,  
14 or natural undiluted fruit juice or vegetable juice.

15 (2) "Natural undiluted fruit juice" shall mean the liquid  
16 resulting from the pressing of fruit with or without  
17 sweetener being added, or the liquid resulting from the

18 reconstitution of natural fruit juice concentrate by the  
19 restoration of water to dehydrated natural fruit juice  
20 with or without sweetener being added.

21 (3) "Natural undiluted vegetable juice" shall mean  
22 the liquid resulting from the pressing of vegetables with or  
23 without sweetener being added or the liquid resulting  
24 from the reconstitution of natural vegetable juice con-  
25 centrate by the restoration of water to dehydrated natural  
26 vegetable juice with or without sweetener being added.

27 (4) "Sweetener" shall mean sugar only, artificial or  
28 natural, which singularly flavors the taste of a natural  
29 undiluted fruit juice or natural undiluted vegetable juice.

30 (5) "Soft drink syrups and powders" shall include  
31 the compound mixture or the basic ingredients, whether  
32 dry or liquid, practically and commercially usable in  
33 making, mixing or compounding soft drinks by the mixing  
34 thereof with carbonated or plain water, ice, fruit, milk  
35 or any other product suitable to make a soft drink, among  
36 such syrups being such products as coca cola syrup, chero  
37 cola syrup, pepsy cola syrup, doctor pepper syrup,  
38 root beer syrup, nu-grape syrup, lemon syrup, vanilla  
39 syrup, chocolate syrup, cherry smash syrup, rock candy  
40 syrup, simple syrup, chocolate drink powder, malt drink  
41 powder, or any other prepared syrups or powders sold or  
42 used for the purpose of mixing soft drinks commercially  
43 at soda fountains, restaurants or similar places as well as  
44 those powder bases prepared for the purpose of domesti-  
45 cally mixing soft drinks such as kool aid, oh boy drink,  
46 tip top, miracle aid and all other similar products.

47 (6) "Simple syrup" shall mean the making, mixing,  
48 compounding or manufacturing, by dissolving sugar and  
49 water or any other mixtures that will create simple  
50 syrup to which may or may not be added concentrates or  
51 extracts.

52 (7) "Person" shall mean and include an individual,  
53 firm, partnership, association or corporation.

54 (8) "Wholesale dealer" includes only those persons  
55 who sell any bottled soft drink or soft drink syrup to  
56 retail dealers for the purpose of resale.

57 (9) "Retail dealer" includes every person other than  
58 a wholesale dealer mixing, making, compounding or

59 manufacturing any drink from a soft drink syrup or  
60 powder base, or a person selling such syrup or powder.

61 (10) "Distributor" shall mean any person who manu-  
62 factures, bottles, produces or purchases for sale to retail  
63 dealers any bottled soft drink or soft drink syrup.

64 (11) "Commissioner" means the state tax commissioner,  
65 and where the meaning of the context requires, all  
66 deputies and employees duly authorized by him.

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

*James L. Davis*  
Chairman Senate Committee

*Lawrence C. Christian*  
Chairman House Committee

Originated in the Senate.

To take effect from passage.

*J. C. Willoughby*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*W. T. Brotherton, Jr.*  
President of the Senate

*Lewis T. M. Mann*  
Speaker House of Delegates

The within *approved* this the *11th*  
day of *March*, 1976

*Anna Shaw, Jr.*  
Governor



PRESENTED TO THE  
GOVERNOR

Date 3/9/76

Time 4:15 p.m.