ENROLLED

SENATE BILL NO. 489

(By Mr. )

PASSED ___________________________ 1976

In Effect ____________________________

FILED IN THE OFFICE
JAMES R. McCARTNEY
SECRETARY OF STATE

THIS DATE 3/11/76
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 nonalcoholic beverages, whether carbonated or not, such as soda water, ginger ale, coca cola, lime cola, pepsi cola, doctor pepper, root beer, carbonated water, orange-ade, lemonade, fruit juice when any plain or carbonated water, flavoring or syrup is added, or any and all preparations commonly referred to as "soft drinks" of whatever kind, which are closed and sealed in glass, paper, or any other type of container, envelope, package, or bottle, whether manufactured with or without the use of any syrup. The term "bottled soft drinks" shall not include fluid milk to which no flavoring has been added, or natural undiluted fruit juice or vegetable juice.
3 (2) "Natural undiluted fruit juice" shall mean the liquid resulting from the pressing of fruit with or without sweetener being added, or the liquid resulting from the
reconstitution of natural fruit juice concentrate by the
restoration of water to dehydrated natural fruit juice
with or without sweetener being added.

(3) “Natural undiluted vegetable juice” shall mean
the liquid resulting from the pressing of vegetables with or
without sweetener being added or the liquid resulting
from the reconstitution of natural vegetable juice con-
centrate by the restoration of water to dehydrated natural
vegetable juice with or without sweetener being added.

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

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

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

(7) “Person” shall mean and include an individual,
firm, partnership, association or corporation.

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

(9) “Retail dealer” includes every person other than
a wholesale dealer mixing, making, compounding or
manufacturing any drink from a soft drink syrup or powder base, or a person selling such syrup or powder.

(10) "Distributor" shall mean any person who manufactures, bottles, produces or purchases for sale to retail dealers any bottled soft drink or soft drink syrup.

(11) "Commissioner" means the state tax commissioner, and where the meaning of the context requires, all 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

Frank J. Librandi
Chairman House Committee

Originated in the Senate.

To take effect from passage.

J.D. Woolfolk
Clerk of the Senate

L. A. Blackenship
Clerk of the House of Delegates

W. T. Beale, Jr.
President of the Senate

Louis T. M. Mann
Speaker House of Delegates

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

Anna L. State, Jr.
Governor
PRESENTED TO THE GOVERNOR

Date 3/9/76
Time 4:15 p.m.