

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1977

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ENROLLED

Committee Substitute for

HOUSE BILL No. 1507

(By Mr. Farley)

— ● —

PASSED April 9. 1977

In Effect - from - Passage

ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 1507

(By MR. FARLEY)

[Passed April 9, 1977; in effect from passage.]

AN ACT to amend and reenact section two, article nineteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the excise tax on soft drinks, syrups and mixes; and providing for imposition of tax by metric and other volume and weight means.

Be it enacted by the Legislature of West Virginia:

That section two, 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.

§11-19-2. Excise tax on bottled soft drinks, syrups and dry mixtures; disposition thereof.

1 For the purpose of providing revenue for the construction,
2 maintenance and operation of a four-year school of medicine,
3 dentistry and nursing of West Virginia University, an excise tax
4 is hereby levied and imposed on and after midnight of the last
5 day of June, one thousand nine hundred fifty-one, upon the
6 sale, use, handling or distribution of all bottled soft drinks and

7 all soft drink syrups, whether manufactured within or without
8 this state, as follows:

9 (1) On each bottled soft drink, a tax of one cent on each
10 sixteen and nine-tenths fluid ounces, or fraction thereof, or on
11 each one-half liter, or fraction thereof contained therein.

12 (2) On each gallon of soft drink syrup, a tax of eighty
13 cents, and in like ratio on each part gallon thereof, or on each
14 four liters of soft drink syrup a tax of eighty-four cents, and
15 in like ratio on each part four liters thereof.

16 (3) On each ounce by weight of dry mixture or fraction
17 thereof used for making soft drinks, a tax of one cent or on
18 each 28.35 grams, or fraction thereof, a tax of one cent.

19 Any person manufacturing or producing within this state
20 any bottled soft drink or soft drink syrup for sale within this
21 state and any distributor, wholesale dealer or retail dealer or
22 any other person who is the original consignee of any bottled
23 soft drink or soft drink syrup manufactured or produced
24 outside this state, or who brings such drinks or syrups into
25 this state, shall be liable for the excise tax hereby imposed.
26 The excise tax hereby imposed shall not be collected more
27 than once in respect to any bottled soft drink or soft drink
28 syrup manufactured, sold, used or distributed in this state.

29 All revenue collected by the commissioner under the pro-
30 visions of this article, less such costs of administration as
31 are hereinafter provided for, shall be paid by him into a special
32 medical school fund, which is hereby created in the state
33 treasury, to be used solely for the construction, maintenance
34 and operation of a four-year school of medicine, dentistry and
35 nursing, as otherwise provided by law.

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

James L. Davis
Chairman Senate Committee

Clarence E. Chestnang
Chairman House Committee

Originated in the House.

Takes effect from passage.

J. Dillon, Jr.
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

W. B. Smith
President of the Senate

Donald L. Kopp
Speaker House of Delegates

The within is approved this the 26
day of April, 1977.

John J. Ralston
Governor

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OFFICE OF THE GOVERNOR

APPROVED AND SIGNED BY THE GOVERNOR

Date April 26, 1977

Time 3:40 p.m.

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OFFICE
SECY. OF STATE