WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1977

--- • ---

ENROLLED
Committee Substitute for
HOUSE BILL No. 1507

(By Mr. Farley)

--- • ---

PASSED April 9, 1977

InEffect 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, maintenance and operation of a four-year school of medicine, dentistry and nursing of West Virginia University, an excise tax is hereby levied and imposed on and after midnight of the last day of June, one thousand nine hundred fifty-one, upon the sale, use, handling or distribution of all bottled soft drinks and
all soft drink syrups, whether manufactured within or without this state, as follows:

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

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

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

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

All revenue collected by the commissioner under the provisions of this article, less such costs of administration as are hereinafter provided for, shall be paid by him into a special medical school fund, which is hereby created in the state treasury, to be used solely for the construction, maintenance and operation of a four-year school of medicine, dentistry and 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 T. Christians
Chairman House Committee

Originated in the House.
Takes effect from passage.

J.S. Dillon, Jr.  
Clerk of the Senate

C. Blackwood  
Clerk of the House of Delegates

W. Distel  
President of the Senate

Donald L. Kopp  
Speaker House of Delegates

____________________

The within __________ approved ________ this the __________

day of __________, 1977.

____________________

Governor