

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1978



ENROLLED

Committee Substitute for

SENATE BILL NO. 145

(By Mr. *Brotherton*, Mr. President)



PASSED *March 7* 1978

In Effect ^{*June*} *July 4*, 1978 ~~Message~~



110. 173

ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 145

(By MR. BROTHERTON, MR. PRESIDENT)

[Passed March 7, 1978; in effect June 1, 1978.]

AN ACT to amend and reenact sections three and four, article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, all relating to the cigarette tax law; increasing the rate of cigarette tax levy and deleting reference to additional tax for support of schools; providing for any increased rate to be applicable to cigarettes in inventory on the date of any rate change, with inventory and report to be made to state tax commissioner; providing the time period for the making of report and payment of additional tax; and providing a discount on any additional tax owed.

Be it enacted by the Legislature of West Virginia:

That sections three and four, article seventeen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted, all to read as follows:

ARTICLE 17. CIGARETTE TAX ACT.

§11-17-3. Levy of tax; ratio.

1 For the purpose of providing revenue for the general
2 revenue fund of the state, an excise tax is hereby levied
3 and imposed on sales of cigarettes at the rate of seventeen
4 cents on each twenty cigarettes or in like ratio on any
5 part thereof. Only one sale of the same article shall be
6 used in computing the amount of tax due hereunder.

§11-17-4. Effect of rate changes; cigarettes on hand or in inventory; report; discount.

1 Notwithstanding other provisions of this article, it is
2 hereby declared to be the intent of the Legislature that
3 one rate of excise tax shall be applicable to all quantities
4 of cigarettes in this state on and after the effective date
5 of any change of rate under the provisions of this article.
6 Any cigarettes, on hand or in inventory, on the effective
7 date of any rate change are hereby deemed to have been
8 purchased or received on such date.

9 Every wholesaler, subjobber, subjobber dealer, retail
10 dealer and vending machine operator who, on the ef-
11 fective date of any rate change, has on hand or in in-
12 ventory any cigarettes upon which the tax or any portion
13 thereof has been previously paid shall take a physical
14 inventory and shall file a report thereof with the tax
15 commissioner, in the format as required by the tax com-
16 missioner, within thirty days thereafter, and shall pay to
17 the tax commissioner at the time of filing such report any
18 additional tax due under an increased rate. A discount of
19 four percent will be allowed on all tax due for persons
20 who pay additional tax under this section.

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

James L. Davis
Chairman Senate Committee

Bernard C. Christian
Chairman House Committee

Originated in the Senate.

To take effect June 1, 1978.

J. C. Killough
Clerk of the Senate

V. Blankenship
Clerk of the House of Delegates

W. F. Brubaker
President of the Senate

Donald L. Zopp
Speaker House of Delegates

The within is approved this the 24
day of March, 1978.

Robert D. Rhyne
Governor

APPROVED AND SIGNED BY THE GOVERNOR

RECEIVED
MAR 11 1 42 PM '78
OFFICE OF THE GOVERNOR

Date March 24, 1978
Time 9:40 A.M.

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OFFICE OF STATE
SECY. OF STATE