WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1978

ENROLLED
Committee Substitute for
SENATE BILL NO. 145

(By Mr. Bratton, Mr. President)

PASSED March 7, 1978
In Effect July 1, 1978
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 revenue fund of the state, an excise tax is hereby levied and imposed on sales of cigarettes at the rate of seventeen cents on each twenty cigarettes or in like ratio on any part thereof. Only one sale of the same article shall be 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 hereby declared to be the intent of the Legislature that one rate of excise tax shall be applicable to all quantities of cigarettes in this state on and after the effective date of any change of rate under the provisions of this article.

2 Any cigarettes, on hand or in inventory, on the effective date of any rate change are hereby deemed to have been purchased or received on such date.

3 Every wholesaler, subjobber, subjobber dealer, retail dealer and vending machine operator who, on the effective date of any rate change, has on hand or in inventory any cigarettes upon which the tax or any portion thereof has been previously paid shall take a physical inventory and shall file a report thereof with the tax commissioner, in the format as required by the tax commissioner, within thirty days thereafter, and shall pay to the tax commissioner at the time of filing such report any additional tax due under an increased rate. A discount of four percent will be allowed on all tax due for persons 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

Chairman House Committee

Originated in the Senate.

To take effect June 1, 1978.

J.C. Williams
Clerk of the Senate

Clerk of the House of Delegates

W.E. Braddock
President of the Senate

Donald L. Zapf
Speaker House of Delegates

The within _______ this the ______ day of ________, 1978.

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Governor