

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-26-79

Time 2:30 p.m.

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1979

— ● —

ENROLLED

HOUSE BILL No. 1295

(By Mr. Polan + Mr. Teets)

— ● —

Passed March 6, 1979

In Effect From Passage



No. 1295

ENROLLED

H. B. 1295

(By MR. POLAN and MR. TEETS)

[Passed March 6, 1979; in effect from passage.]

AN ACT to repeal section three, article nineteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend said article nineteen by adding thereto a new section, designated section five-a, relating to soft drinks tax and eliminating the requirement that persons manufacturing, bottling, importing, distributing or selling soft drinks obtain a soft drinks permit; requiring persons subject to the soft drinks tax to file monthly reports and additional reports required by the commissioner; and permitting extension of time for filing such reports.

Be it enacted by the Legislature of West Virginia:

That section three, article nineteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; and that said article nineteen be amended by adding thereto a new section, designated section five-a, to read as follows:

ARTICLE 19. SOFT DRINKS TAX.

§11-19-5a. Due date of reports; additional reports; extension of time.

- 1 Every person subject to the tax imposed by this article
- 2 shall on or before the fifteenth day of each month make and
- 3 file with the commissioner a report of such person's operations
- 4 for the preceding month to verify liability for tax under this

5 article. This report shall be in a form prescribed by the tax
6 commissioner.

7 The commissioner may by fifteen days written notice require
8 the filing of such additional reports as he deems necessary
9 to verify a person's liability under this article.

10 Upon written application setting forth good cause, the
11 commissioner may extend the time for filing such reports or
12 additional reports on such terms and conditions as he may
13 require.

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

James L. Davis
Chairman Senate Committee

Gloria M. Chastain
Chairman House Committee

Originated in the House.

Takes effect from passage.

J. D. Dillinger
Clerk of the Senate

W. A. Blankenship
Clerk of the House of Delegates

W. T. Brantley
President of the Senate

Hyde M. See, Jr.
Speaker House of Delegates

The within *is approved* this the *26*
day of *March*, 1979.

John D. Rayburn
Governor

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OFFICE OF THE GOVERNOR

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