WEST VIRGINIA LEGISLATURE
FIRST EXTRAORDINARY SESSION, 1981

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ENROLLED

HOUSE BILL No. 113

(By Mr. [Signature])

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Passed May 5, 1981

In Effect July 1, 1981
AN ACT to repeal section eighteen, article seventeen; and section eight, article nineteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend and reenact section fifteen, article fourteen; and section thirteen, article fourteen-a of said chapter, all relating to disposition of collected gasoline and special fuel excise tax and motor carrier road tax; and deleting authority for the tax commissioner to expend out of collected gasoline and special fuel excise taxes, motor carrier road taxes, cigarette taxes and soft drinks taxes his costs for administration and enforcement thereof.

Be it enacted by the Legislature of West Virginia:

That section eighteen, article seventeen; and section eight, article nineteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; that section fifteen, article fourteen; and section thirteen, article fourteen-a of said chapter, be amended and reenacted, all to read as follows:

ARTICLE 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.

§11-14-15. Disposition of tax collected.

1 All tax collected under the provisions of this article shall be 2 paid into the state treasury and shall be used only for the 3 purpose of construction, reconstruction, maintenance and re-
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4 pair of highways, and payment of the interest and sinking fund
5 obligations on state bonds issued for highway purposes.
6 Unless necessary for such bond requirements, five fourteenths of the tax collected under the provisions of this article
7 shall be used for feeder and state local service highway purposes.

ARTICLE 14A. MOTOR CARRIER ROAD TAX.
1 All tax collected under the provisions of this article shall
2 be paid into the state treasury and shall be used only for the
3 purpose of construction, reconstruction, maintenance and re-
4 pair of highways, payment of the interest and sinking fund
5 obligations on state bonds issued for highway purposes.
6 Unless necessary for such bond requirements, five fourteenths of the tax collected under the provisions of this article
7 shall be used for feeder and state local service highway pur-
8 poses.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Tony E. Whitlow

Chairman House Committee

Originated in the House.

Takes effect July 1, 1981.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 14 day of May, 1981.

Governor