

No: 1111

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1981



ENROLLED

Com. Sub. for

HOUSE BILL No. 1111

(By *Miss Shuman*.....)



Passed March 26, 1981

In Effect Ninety Days From Passage



Reconsidered

ENROLLED
COMMITTEE SUBSTITUTE
FOR

H. B. 1111

(By MISS SHUMAN)

[Passed March 26, 1981; in effect ninety days from passage.]

AN ACT to amend and reenact section seven, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend section four, article one; sections one and nine-d, article three; section twenty-two, article four; section thirteen, article six; and section eleven, article seven, all of chapter sixty of said code; and to further amend said chapter sixty by adding thereto a new article, designated article eight, all relating to the retail sale of wine to the public by private licensees; providing the definition of certain terms used with respect thereto; requiring the licensure of certain persons selling to the alcohol beverage control commissioner or to certain distributors and the eligibility of certain persons for licensure; the fees applicable to such licensure; suspension or revocation of such license prohibiting certain acts for such licensed persons and providing penalties therefor; prohibiting certain state, county and municipal officials and certain relatives of such persons from being so licensed; providing for certain restrictions upon the importation of alcoholic liquors including wines into this state and providing exceptions therefor; permitting the sale by wine distributors to licensed private clubs; providing for rules of construction and application of provisions of said article eight; requiring license for distributor and retailer; establishing fees for such licenses; providing restrictions upon

eligibility for licenses; levying and imposing a gallonage tax; imposing or authorizing a tax for the benefit of counties and municipalities; requiring reports of sales and return of tax; providing for refund or credit of taxes; imposing restrictions, registration and reporting requirements on persons selling or shipping wine into this state and providing a penalty for violation by such persons; requiring preservation of records and authorizing the alcohol beverage control commissioner to inspect and examine records and persons; providing for assessments of tax; jeopardy assessments; interest; providing penalties for insufficient and fraudulent returns or failure to file; providing for notices, hearings and appeals on assessments; authorizing commissioner to collect taxes by distraint, action or suit; providing for creation of lien against taxpayer's property; requiring registration of label and establishing registration fee; regulating relationships between licensees; prohibiting discrimination by distributors; prohibiting distributors from selling wine on credit; prescribing unlawful acts generally; prescribing criminal penalties for violations of article and for making false statements; requiring application for license; prescribing contents and requiring verification of application; requiring bond of distributor; prescribing procedure upon submission of application; prohibiting transfer of license; duties and powers of commissioner; promulgation of rules and regulations; subpoena power; procedure on revocation or suspension of license; hearing; review; providing for forfeiture of bond of distributor; providing for disposition of fees and taxes collected by commissioner; and making local option election provisions of article five, chapter sixty of this code applicable to the sale of wine by licensees hereunder; prohibiting exclusive franchise areas to be established by distributors; providing certain limitations to whom resident manufacturers of wine may sell their product and providing certain exceptions therefor; providing that all wines sold at retail must be in sealed packages or bottles and must bear such seals and labels as may be required by the commissioner; providing certain criminal penalties for the violation of the provisions of the article; granting authority to the commissioner and other persons to seek the abatement of certain public nuisances with respect to the sale of wine; and providing for certain unlawful acts on the premises of a wine retailer.

Be it enacted by the Legislature of West Virginia:

That section seven, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; that section four, article one; sections one and nine-d, article three; section twenty-two, article four; section thirteen, article six and section eleven, article seven, all of chapter sixty of said code be amended and reenacted; and that said chapter sixty be further amended by adding thereto a new article, designated article eight, all to read as follows:

CHAPTER 8. MUNICIPAL CORPORATIONS.

ARTICLE 13. TAXATION AND FINANCE.

§8-13-7. Tax on purchases of intoxicating liquors in municipalities; private club fees.

1 Every municipality shall have plenary power and authority
2 to levy and collect a tax upon all purchases within such
3 municipality of intoxicating liquors from the alcohol beverage
4 control commissioner or from any person licensed to sell wine
5 at retail to the public under the provisions of article eight,
6 chapter sixty of this code: *Provided*, That no municipality
7 shall have authority to levy or collect any such tax on the
8 intoxicating liquors sold by or purchased from holders of a
9 license issued under the provisions of article seven, chapter
10 sixty of this code. The tax shall be levied upon the purchaser
11 and shall be added to and collected with the price of purchase.
12 The tax shall not exceed three percent of the purchase price.

13 A copy of any ordinance imposing the tax authorized by
14 this section shall be certified by the mayor of the municipality
15 to the West Virginia alcohol beverage control commissioner
16 and to the tax commissioner. The West Virginia alcohol beverage
17 control commissioner by appropriate rules and regulations
18 shall provide for the collection of such tax upon all purchases
19 within such municipality of intoxicating liquors from the alcohol
20 beverage control commissioner or from any person licensed to
21 sell wine at retail pursuant to the provisions of chapter sixty
22 of this code and for distribution thereof to the respective
23 municipalities for which the same shall be collected. Such
24 rules and regulations shall provide that all such taxes shall

25 be deposited with the state treasurer and distributed quarterly
26 by the treasurer upon warrants of the auditor payable to the
27 municipality.

28 Every municipality shall have plenary power and authority
29 to levy and collect a fee from any private club licensee whose
30 premises are situate therein, as authorized in section seven,
31 article seven, chapter sixty of this code.

CHAPTER 60.
STATE CONTROL OF ALCOHOLIC LIQUORS.

ARTICLE 1. GENERAL PROVISIONS.

**§60-1-4. Sales to be made by or through West Virginia alcohol
beverage control commissioner; exceptions.**

1 Alcoholic liquors shall be sold at wholesale and retail in
2 this state only by or through the West Virginia alcohol bever-
3 age control commissioner or retail agencies established by
4 him or any predecessor commissioners or commission, except
5 as authorized by articles seven and eight of this chapter.

ARTICLE 3. SALES BY COMMISSIONER.

§60-3-1. Sales at retail and wholesale.

1 The sale of alcoholic liquors at wholesale and retail in
2 this state is a state monopoly, except for sales made by
3 authority of articles seven and eight of this chapter.

**§60-3-9d. Tax on purchases of intoxicating liquors outside cor-
porate limits of municipalities; limitation; rate of tax;
collection and distribution.**

1 For the purpose of providing financial assistance to and
2 for the use and benefit of the various counties and municipal-
3 ities of this state, there is hereby levied a tax upon all purchases
4 outside the corporate limits of any municipality of intoxicating
5 liquor from state stores or other agencies of the alcohol bever-
6 age control commissioner and of wine from any person licensed
7 to sell wine at retail under the provisions of article eight,
8 chapter sixty of this code. The tax shall be three percent of
9 the purchase price and shall be added to and collected with
10 the purchase price by the commissioner or by the person so

11 licensed to sell wine: *Provided*, That no such tax shall be
 12 collected on the intoxicating liquors sold by or purchased
 13 from holders of a license issued under the provisions of article
 14 seven of this chapter.

15 All such tax collected within one mile of the corporate
 16 limits of any municipality within the state shall be remitted
 17 to such municipality; all other tax so collected shall be
 18 remitted to the county wherein collected: *Provided*, That
 19 where the corporate limits of more than one municipality be
 20 within one mile of the place of collection of such tax, all
 21 such tax collected shall be divided equally among each of
 22 said municipalities: *Provided, however*, That such mile is
 23 measured by the most direct hard surface road or access way
 24 usually and customarily used as ingress and egress to the
 25 place of tax collection.

26 The West Virginia alcohol beverage control commissioner
 27 by appropriate rules and regulations shall provide for the
 28 collection of such tax upon all purchases outside the corporate
 29 limits of any municipality of intoxicating liquor from state
 30 stores or other agencies of the alcohol beverage control
 31 commissioner, separation or proration of the same and dis-
 32 tribution thereof to the respective counties and municipalities
 33 for which the same shall be collected. The tax commissioner
 34 by appropriate rules and regulations shall provide for the
 35 collection of such tax upon all purchases outside the corporate
 36 limits of any municipality of wine from any person licensed to
 37 sell wine at retail under the provisions of article eight,
 38 chapter sixty of this code, separation or proration of the
 39 same and distribution thereof to the respective counties and
 40 municipalities for which the same shall be collected. Such
 41 rules and regulations shall provide that all such taxes shall
 42 be deposited with the state treasurer and distributed quarterly
 43 by the treasurer upon warrants of the auditor payable to the
 44 counties and municipalities.

ARTICLE 4. LICENSES.

§60-4-22. **Licensing of persons selling to a commission or certain distributors; persons eligible; fees; suspension or revocation; penalties.**

1 No person, firm or corporation shall be or act or serve as

2 an agent, broker or salesman selling or offering to sell or sol-
3 iciting or negotiating the sale of alcoholic liquor to the com-
4 mission or to any distributor licensed pursuant to article eight
5 of this chapter without first obtaining a license so to do in
6 accordance with the provisions of this section. Only salaried
7 employees of distilleries, manufacturers, producers or pro-
8 cessors of alcoholic liquor may be licensed hereunder, and no
9 person may be licensed hereunder who sells or offers to sell
10 alcoholic liquor to the commission or any distributor on a fee
11 or commission basis. The commission shall be the licensing
12 authority and may grant to persons of good moral character
13 the license herein provided, and may refuse to grant such
14 license to any person heretofore convicted of a felony within
15 ten years prior to his application for such license; refuse to
16 grant, suspend or revoke licenses. Licenses shall be on an an-
17 nual basis for the period from the first day of July until the
18 thirtieth day of June next following. New and renewal licenses
19 shall be granted only upon verified application to the commis-
20 sion presented on forms provided by the commission. Any per-
21 son representing more than one producer, manufacturer, or
22 distributor of alcoholic liquors shall file a separate application
23 and shall obtain a separate license for each such representa-
24 tion. The annual license fee shall be one hundred dollars.
25 The fee for any license granted for the remainder of any
26 license year between the first day of January and the thirtieth
27 day of June of the same calendar year shall be fifty dollars.

28 No person who is the father, mother, son, daughter, brother,
29 sister, uncle, aunt, nephew or niece of a member of the com-
30 mission or of any elected or appointed state official, county
31 official or municipal official, or who is the spouse of any such
32 person so related to a member of the commission or to any
33 elected or appointive state official, county official or municipal
34 official, may be granted a license hereunder. No member of the
35 Legislature or the spouse of any such member may be granted
36 a license hereunder. Nor shall any member or officer of any
37 political party executive committee of this state or the spouse
38 of any such member or officer be granted a license hereunder.

39 In addition to all other information which the commission
40 may require to be supplied on the license application forms,

41 each applicant shall be required to state his name and his
42 residence address and the name and business address of the
43 producer, manufacturer or distributor he represents; the name
44 and address of each additional producer, manufacturer or dis-
45 tributor of alcoholic liquors he represents; the monetary total
46 of all alcoholic liquor sales, if any, made by him to the com-
47 mission or to any distributor licensed pursuant to article eight
48 of this chapter during the fiscal year preceding the license year
49 for which he is seeking a license; the monetary total of the
50 gross income received by him on such sales, if any, during such
51 fiscal year; whether he has, during such fiscal year, made or
52 given, voluntarily or on request, any gift, contribution of money
53 or property to any member or employee of the commission or
54 of any distributor licensed pursuant to article eight of this
55 chapter or to or for the benefit of any political party committee
56 or campaign fund; and his relationship, if any, by blood or
57 marriage, to any member of the commission or to any elected or
58 appointive state official, county official or municipal official.
59 All such applications shall be verified by oath of the applicant
60 and shall be prepared and filed in duplicate. All such applica-
61 tions and a current list of all licensees hereunder shall be mat-
62 ters of public record and shall be available to public inspection
63 at the commission's offices at the state capitol. Every licensee
64 who ceases to be an agent, broker or salesman, as herein con-
65 templated, shall so advise the commission in writing and such
66 person's name shall be immediately removed from the license
67 list and his license shall be cancelled and terminated.

68 Except as to owners, principal officers or employees of farm
69 wineries, all persons licensed hereunder shall be full-time
70 salaried employees of the distilleries, manufacturers, producers
71 or processors of alcoholic liquor they represent and shall de-
72 vote their full time to the duties of such employment and shall
73 have and engage in no other remunerative occupation or call-
74 ing at the same time. No such licensed person shall share,
75 divide or split his salary with any person other than his wife,
76 or some legal dependent, nor shall he make any contribution
77 to any political party campaign fund in this state.

78 All licensees hereunder shall be subject to all other pro-
79 visions of this chapter and to the lawful rules and regulations

80 promulgated by the commission. Licenses may be refused,
81 suspended or revoked by the commission for cause, including
82 any of the applicable grounds of revocation specified in section
83 nineteen of this article. Provisions of this article relating to
84 notice, hearing and appeals shall, to the extent applicable, gov-
85 ern procedures on suspension and revocation of licenses here-
86 under.

87 Any person, firm or corporation violating any provision of
88 this section, including knowingly making of any false statement
89 in a verified application for a license, shall be guilty of a mis-
90 demeanor offense and shall, upon conviction thereof, be fined
91 not exceeding one thousand dollars or imprisoned in jail not
92 exceeding twelve months, or be subject to both such fine and
93 imprisonment in the discretion of the court.

ARTICLE 6. MISCELLANEOUS PROVISIONS.

§60-6-13. Restrictions on importing into, and transporting liquors in state.

1 Except as permitted by section six of this article and article
2 eight of this chapter, a person shall not import into, or
3 transport in this state, any alcoholic liquors, unless it is:

4 (1) Consigned to the commission;

5 (2) Transported upon the direction of the commission
6 directly to persons licensed to receive alcoholic liquors at
7 wholesale; or

8 (3) Transported into the state or through the state to
9 persons outside the state upon transportation permits issued
10 by the commissioner.

ARTICLE 7. LICENSES TO PRIVATE CLUBS.

§60-7-11. Licensee must purchase alcoholic liquors from or through commissioner; exceptions.

1 All licensees shall purchase all alcoholic liquors sold by
2 them from the West Virginia alcohol beverage control com-
3 missioner at prices established by such commissioner for sales
4 of such alcoholic liquors to the public generally except that
5 such licensees may purchase those wines permitted to be sold

6 at retail pursuant to article eight of this chapter from those
7 distributors licensed pursuant to said article at the same
8 prices such distributors sell such wines to retailers licensed
9 pursuant to said article.

ARTICLE 8. SALE OF WINES.

PART I. CONSTRUCTION AND APPLICATION OF ARTICLE.

§60-8-1. Construction and application of article.

1 (a) The provisions of part II of this article shall have
2 general application to the distribution and retail sale of
3 wine in this state. The provisions of part III of this article
4 shall relate solely to the distribution and the regulation of
5 distributors of such wines as may be permitted to be sold at
6 retail pursuant to the provisions of this article. The pro-
7 visions of part IV of this article shall relate solely to the
8 retail sale of wine in grocery stores as the term "grocery
9 store" is defined in this article and the retail sale of wine
10 in wine specialty shops as defined in this article. In the event
11 of any inconsistency of any provisions of part II and the
12 provisions of either part III or part IV of this article, the
13 provisions of either part III or part IV shall prevail to the
14 extent of such inconsistency.

15 (b) In the event of any inconsistency between any of the
16 provisions of this article and provisions of any other article
17 of this chapter or of this code, the provisions of this article
18 shall prevail to the extent of any such inconsistency.

19 (c) To the extent the provisions of this chapter exclusive
20 of this article may be given application without creating an
21 inconsistency with the provisions of this article, the provisions
22 of this chapter, exclusive of this article, shall apply to the
23 same extent as if this article did not exist.

PART II. SALE OF WINE GENERALLY.

§60-8-2. Definitions.

1 Unless the context in which used clearly requires a different
2 meaning, as used in this article:

3 "Commissioner" means the West Virginia alcohol beverage
4 control commissioner.

5 “Distributor” means any person whose principal place of
6 business is within the state of West Virginia, and who is en-
7 gaged in selling or distributing wine to retailers under authority
8 of this article and actually maintains a warehouse in this state
9 for the distribution of wine.

10 “Fortified wine” shall mean any wine to which brandy or
11 other alcohol has been added and shall include dessert wines
12 which are not fortified.

13 “Grocery store” means any retail establishment, commonly
14 known as a grocery store, supermarket or delicatessen, where
15 food, food products and supplies for the table are sold for con-
16 sumption off the premises with average monthly sales (exclu-
17 sive of sales of wines) of not less than three thousand dollars
18 and an average monthly inventory (exclusive of inventory of
19 wine) of not less than three thousand dollars. The term “gro-
20 cery store” shall also include and mean a separate and segre-
21 gated portion of any other retail store which is dedicated solely
22 to the sale of food, food products and supplies for the table for
23 consumption off the premises with average monthly sales with
24 respect to such separate or segregated portion (exclusive of
25 sales of wine) of not less than three thousand dollars and an
26 average monthly inventory (exclusive of inventory of wine) of
27 not less than three thousand dollars.

28 “Licensee” means the holder of a license granted under
29 the provisions of this article.

30 “Retailer” means any person licensed to sell wine at retail
31 to the public at his established place of business for off-
32 premises consumption and who is licensed to do so under
33 authority of this article.

34 “Tax” includes within its meaning interest, additions to
35 tax and penalties.

36 “Taxpayer” means any person liable for any tax, interest,
37 additions to tax or penalty under the provisions of this article
38 and any person claiming a refund of tax.

39 “Varietal wine” means any wine labeled according to the
40 grape variety from which such wine is made.

41 “Vintage wine” or “vintage-dated wine” means wines from
42 which the grapes used to produce such wine or harvested dur-
43 ing a particular year or wines produced from the grapes of a
44 particular harvest in a particular region of production.

45 “Wine” means any alcoholic beverage obtained by the natural
46 fermentation of the natural content of grapes, other fruits or
47 honey or other agricultural products containing sugar and to
48 which no alcohol has been added and shall include table wine,
49 and shall exclude fortified wine.

50 “Wine specialty shop” means a retailer who shall deal
51 principally in the sale of table wine, wine accessories and
52 food or foodstuffs normally associated with wine and who shall
53 maintain a representative number of such wines for sale in
54 his inventory which are designated by label as varietal wine,
55 vintage, generic and/or according to region of production
56 and such inventory shall contain not less than fifteen percent
57 vintage or vintage-dated wine by actual bottle count.

§60-8-3. Licenses; fees; general restrictions.

1 Except as to farm wineries as defined by section five-a,
2 article one of this chapter, no person may engage in business
3 in the capacity of a distributor or retailer without first obtain-
4 ing a license from the commissioner, nor shall a person con-
5 tinue to engage in any such activity after his license has ex-
6 pired, been suspended or revoked. No person may be licensed
7 in more than one of such capacities at the same time.

8 The commissioner shall collect an annual fee for licenses is-
9 sued under this article as follows:

10 (a) Twenty-five hundred dollars per year for a distributor’s
11 license.

12 (b) One hundred fifty dollars per year for a retailer’s license.

13 The license period shall begin on the first day of July of
14 each year and end on the thirtieth day of June of the follow-
15 ing year, and if the initial license is granted for less than a year,
16 the fee shall be computed in proportion to the number of
17 quarters remaining in the fiscal year, including the quarter in
18 which application is made.

19 No retailer may be licensed as a private club as provided by
20 article seven of this chapter or as a Class A retail dealer in
21 nonintoxicating beer as provided by article sixteen, chapter
22 eleven of this code. A retailer who has more than one place of
23 retail business shall obtain a license for each separate retail
24 establishment. A retailer's license may be issued only to the
25 proprietor or owner of a bona fide grocery store or wine
26 specialty shop.

§60-8-4. Gallonage tax; reports by distributors; payment of tax.

1 There is hereby levied and imposed on all wine sold by dis-
2 tributors to retailers a tax of one dollar per gallon and
3 in like ratio on other volumes. No wine imported, sold or
4 distributed in this state shall be subject to more than one
5 gallonage tax.

6 The retailer shall pay to the distributor the amount of tax
7 imposed by this article which shall be added to and constitute
8 part of the sales price, and shall be collectible as such by the
9 distributor. Before the sixteenth day of each month during the
10 license period, every distributor shall make a written report,
11 under oath, to the commissioner showing the quantity, label
12 and alcoholic content of wine sold or purchased by the distribu-
13 tor during the preceding month, and at the same time shall
14 pay the tax thereon imposed by this article on the wine sold
15 during the preceding month. The report shall contain other
16 information and be in the form the commissioner may require.
17 For purposes of this article, the reports required by this section
18 shall be considered tax returns.

§60-8-5. Refund or credit of taxes.

1 The commissioner shall refund, or credit on a subsequent
2 return, any tax which has been erroneously or illegally col-
3 lected. In the event that a licensee, while the owner of wine
4 on which the tax imposed by this article has been paid, loses
5 such wine through fire or casualty, other than breakage oc-
6 ccurring on the premises of the licensee, because such wine has
7 been declared by the commissioner to be unfit for sale, and
8 the amount of tax paid exceeds fifty dollars, the commissioner
9 shall refund the tax paid. The commissioner shall promulgate

10 regulations establishing the procedure and nature of proof re-
11 quired in case of any claim for refund or credit.

§60-8-6. Restrictions on persons selling or shipping wine to distributors; registration and reporting requirements; penalty for violation.

1 Except as to the commissioner, no person may offer for sale or
2 sell wine in this state, or offer wine for shipment into this state,
3 except to a distributor who is duly licensed under this article.
4 Every person, whether resident or nonresident in this state, who
5 is engaged in or desires to engage in the sale or shipment of
6 wine to a distributor for resale under this article shall, prior to
7 engaging in such activities, register with the commissioner. Be-
8 fore the sixteenth day of each month, every such person shall
9 make a written report, under oath, to the commissioner showing
10 all sales, shipments and deliveries of wine made to distributors
11 during the preceding month. The report shall state the identity
12 of the purchaser, the quantity, label and alcoholic content of the
13 wine, and shall be in the form and contain other information
14 the commissioner may require. If any such person violates
15 the provisions of this article, he shall not be permitted to sell,
16 ship or deliver any wine to a distributor or to the commissioner,
17 or otherwise engage in the wine business in this state for a
18 period of one year from the date a notice is mailed to such
19 person by the commissioner of the fact that such person has
20 violated the provisions of this article. During such one-year per-
21 iod, it shall be unlawful for any distributor within this state
22 to buy or receive wine from such person or to have any dealings
23 with such person with respect thereto. Hearings and appeals on
24 such notices may be had in the same manner as in the case of
25 revocations of licenses under this article.

§60-8-7. Record-keeping requirements; authority of commissioner to inspect and examine records and persons.

1 Every person who sells or ships wine to a distributor, and
2 and every distributor, shall maintain records of all sales, ship-
3 ments and deliveries, including invoices, records, receipts, bills
4 of lading and other pertinent papers required by the commis-
5 sioner. All such records shall be preserved for at least two
6 years. The commissioner may inspect the books, accounts

7 and records of any licensee and examine, under oath, any offi-
8 cer, agent or employee of any licensee or any person engaged in
9 the business of selling, shipping or delivering wine to a distri-
10 butor. The commissioner may require the production, within
11 this state at the time and place he may designate, of any books,
12 accounts, papers or records kept within or without the state,
13 or verified copies in lieu thereof, in order that an examination
14 thereof may be made by the commissioner or his duly desig-
15 nated agents.

§60-8-8. Assessment of tax when insufficiently returned.

1 If the commissioner believes that the tax imposed by
2 this article is insufficiently returned by a taxpayer, either
3 because the taxpayer has failed to properly remit the tax or
4 has failed to make a return, or has made a return which is
5 incomplete, deficient or otherwise erroneous or a person has
6 filed and has been paid upon an erroneous claim, petition, or
7 application for a refund of taxes, he may proceed to investi-
8 gate and determine or estimate the tax liability of the tax-
9 payer and make an assessment therefor.

§60-8-9. Jeopardy assessments.

1 If the commissioner believes that the collection of any tax
2 which he is required to administer will be jeopardized by
3 delay, he shall thereupon make an assessment of tax, noting
4 that fact upon the assessment. The amount assessed shall be
5 immediately due and payable. Unless the taxpayer against
6 whom a jeopardy assessment is made petitions for reassess-
7 ment within twenty days after service of notice of the jeopardy
8 assessment, such an assessment is final. A petition for re-
9 assessment by a person against whom a jeopardy assessment
10 has been made must be accompanied by security the com-
11 missioner deems necessary to insure compliance with this
12 article.

**§60-8-10. Interest; additions to tax; penalties; fraudulent returns;
willful failure to file.**

1 (1) *Interest.*—The tax imposed by this article, if not paid
2 when due, shall bear interest at the rate of six percent per
3 annum from the due date of the return. Each assessment or

4 deficiency notice made by the commissioner shall bear interest
5 at the rate of six percent per annum. In all cases of de-
6 linquency or extensions of time, interest shall be assessed
7 and collected.

8 (2) *Additions to tax; penalty.*—In the case of any failure
9 to make or file a return or whenever the full amount of the
10 tax on any portion or deficiency thereof has not been paid,
11 as required by this article, unless it be shown that such failure
12 is due to reasonable cause and not due to willful neglect,
13 there may be added to the tax five percent if a failure is
14 for not more than thirty days, with an additional five percent
15 for each additional thirty days or fraction thereof during
16 which failure shall continue, not to exceed twenty-five percent
17 in the aggregate. If no tax is due, the penalty shall be twenty-
18 five dollars per month or fraction thereof for failure to file
19 a tax return.

20 (3) *Fraudulent returns; willful failure to file.*—In the
21 case of the filing of any false or fraudulent return with intent
22 to evade the tax imposed by this article, or in the case of a
23 willful failure to file a return with intent to evade the tax,
24 or the filing of a false claim for credit or refund, there shall
25 be added to the tax due a penalty in an amount equal to one
26 hundred percent of the tax due. The burden of proving
27 fraud, willfulness, or intent to evade tax shall be upon the
28 commissioner.

§60-8-11. Notice of assessment; petition for reassessment.

1 The commissioner shall give to the taxpayer written notice
2 of any assessment made pursuant to this article. Unless the
3 taxpayer to whom a notice of assessment is directed shall,
4 within thirty days after service thereof (twenty days in the
5 case of jeopardy assessments), either personally or by certified
6 mail, file with the commissioner a petition in writing, verified
7 under oath by said taxpayer or his duly authorized agent
8 having knowledge of the facts, setting forth with particularity
9 the items of the assessment objected to, together with the
10 reasons for objections, said assessment shall become final and
11 conclusive, not subject to administrative or judicial review, and
12 the amount thereof shall be payable at the end of the thirty

13 day period (twenty days in the case of a jeopardy assessment).
14 A petition for reassessment shall be deemed to be timely
15 filed if the postmark date thereon is clearly within said
16 thirty days (twenty days in case of jeopardy assessment) of
17 receipt of said assessment by the taxpayer or is received within
18 such period.

§60-8-12. Hearings; appeals.

1 In every case when a petition for reassessment is filed,
2 the commissioner shall assign a time and place for the hear-
3 ing of same and shall notify the petitioner of such hearing
4 by written notice at least twenty days in advance thereof.
5 Such hearing shall be held within sixty days from the filing
6 of the petition for reassessment unless continued by agreement
7 or by the commissioner for good cause. The hearing shall be
8 informal and may be conducted by an examiner designated
9 by the commissioner. At such hearing, the assessment shall
10 constitute prima facie evidence of the claim of the state
11 and the burden of proof shall be upon the taxpayer assessed
12 to show that the assessment is incorrect and contrary to law.
13 In every case where a petition or request for refund as above
14 described is filed and the commissioner has refused to allow
15 said refund in whole or in part, the petitioner may file within
16 thirty days after receipt of the commissioner's decision a
17 written request for hearing. In every case where a request for
18 hearing is filed, the commissioner shall proceed to assign
19 and hold such hearing in accordance with the methods herein
20 prescribed for a petition for reassessment. After any such
21 hearing, the commissioner shall, within a reasonable time,
22 give notice in writing of the decision. Unless an appeal is
23 made within thirty days from service of this notice, the
24 commissioner's decision shall be final.

25 Every assessment made by the commissioner under this
26 article which becomes final shall constitute a judgment and
27 may be collected as judgments are collected.

28 An appeal may be made by the taxpayer to the circuit
29 court of the county in which he conducts the taxed activity,
30 or in which he resides, or in the circuit court of Kanawha
31 County, within thirty days after he has received notice from

32 the commissioner of his determination as provided in this
33 section.

34 The appeal shall be made by written notice to the com-
35 missioner and served as an original notice. When the notice
36 is served it shall, with the return thereon, be filed in the
37 office of the clerk of the circuit court and docketed as other
38 cases with the taxpayer as plaintiff and the commissioner as
39 defendant. Before the appeal is heard, the plaintiff shall file
40 with the clerk a bond for the use of the defendant, with
41 sureties approved by the clerk, the penalty of the bond to be
42 not less than the total amount of the tax, interest, additions
43 to tax and penalties appealed from, and conditioned that the
44 plaintiff shall perform the orders of the court.

45 The court shall hear the appeal upon the administrative
46 record below and determine anew all questions submitted to
47 it on appeal from the determination of the commissioner. In
48 such appeal, a certified copy of the commissioner's assessment
49 is admissible and shall constitute prima facie evidence of the
50 tax due under the provisions of this article. The court shall
51 render its decree thereon and a certified copy of the decree
52 shall be filed by the clerk of said court with the commissioner
53 who shall then correct the assessment in accordance with said
54 decree. An appeal may be made by the taxpayer or the com-
55 missioner to the supreme court of appeals of this state.

§60-8-13. Sale or discontinuance of business of taxpayer.

1 Whenever any person liable for the tax imposed by this
2 article ceases business at any location by reason of sale or
3 discontinuance, the taxes imposed by this article are due and
4 payable immediately and such person shall make a final re-
5 turn within fifteen days after the date of sale or discontinuance.
6 Such taxes shall be a lien upon the property of such person.

§60-8-14. Collection by distraint; report of collection.

1 The commissioner may distraint upon any goods, chattels
2 or intangibles represented by negotiable evidences of indebt-
3 edness of any taxpayer delinquent under this article for the
4 amount of all taxes accrued and unpaid hereunder. The com-
5 missioner may require the assistance of the sheriff of any
6 county of the state in levying such distress in the county of

7 which such sheriff is an officer. A sheriff collecting taxes due
8 hereunder is entitled to compensation in the amount of all
9 additions to tax collected exceeding the principal amount of
10 the tax due, but in no case may such compensation exceed
11 twenty-five dollars. All taxes collected shall be reported and
12 returned within ten days after collection to the commissioner,
13 who shall pay the sheriff the compensation due him under
14 this section.

15 The sheriff shall within five days after receipt of the distress
16 warrant file with the clerk of the county commission a copy
17 thereof and thereupon the clerk shall enter in the judgment
18 docket the name of the taxpayer mentioned in the warrant and
19 the amount of the tax for which the warrant is issued and the
20 date when such copy is filed, and thereupon the amount so
21 docketed shall become a lien upon the title to an interest in
22 real property or chattels real of the person against whom it is
23 issued, in the same manner as a judgment duly docketed in
24 the office of such clerk. The sheriff shall then proceed upon
25 the warrant in the same manner prescribed by law in respect
26 to executions issued against property upon judgment of a court
27 of record. If a warrant is returned not satisfied in full, the
28 commissioner has the same remedies to enforce the claim for
29 the taxes against the taxpayer as if the state had recovered
30 judgment against the taxpayer for the amount of the tax.

§60-8-15. Collection by action or suit.

1 The commissioner may collect any tax due and unpaid under
2 the provisions of this article by appropriate legal proceedings
3 in the county where the activity taxed was conducted or the
4 taxpayer resides, or by a suit to enforce the lien therefor in any
5 county where property of the taxpayer is located.

§60-8-16. Application for license; contents; verification.

1 Any person desiring a license under this article shall file a
2 written application for a license with the commissioner, and
3 in the application shall state under oath:

4 (1) The name of the applicant, including his trade name
5 if any, his address and the length of his residence within this
6 state;

7 (2) The address of the place of business for which the
8 license is desired, or other description that definitely locates
9 it; and that the place of business conforms to all health and
10 fire laws and regulations applicable thereto;

11 (3) The name of the owner of the premises upon which the
12 business is to be conducted, and, if the owner is not the appli-
13 cant, that such applicant is the bona fide lessee of the business;

14 (4) If the application is for a retailers license, that the appli-
15 cant is the proprietor or owner of a bona fide grocery store or
16 wine specialty shop;

17 (5) That the applicant intends to carry on the business
18 authorized by the license for himself or under his immediate
19 supervision or direction;

20 (6) That the applicant is a citizen of the United States and
21 an actual bona fide resident of the state of West Virginia and
22 is not less than eighteen years of age;

23 (7) That the applicant has not been convicted of a felony
24 or other crime involving moral turpitude within the three years
25 next preceding the filing of the application; and that he has
26 not, within the two years next preceding the filing of the
27 application, been convicted of violating the liquor laws of any
28 state or of the United States;

29 (8) That the applicant has not during the five years next
30 preceding the date of said application had any license revoked
31 under this chapter or under the liquor laws of any other state;

32 (9) If the applicant is a firm, association, or partnership,
33 the application shall state the matters required in subdivisions
34 (6), (7) and (8), with respect to each of the members thereof,
35 and each of said members must meet all the requirements in
36 said subdivisions;

37 (10) If the applicant is a corporation, organized or author-
38 ized to do business in this state, the application shall state the
39 matters required in subdivisions (6), (7) and (8), with respect
40 to each of the officers and directors thereof, and any stock-
41 holder owning twenty percent or more of the stock of such
42 corporation, and the persons who conduct and manage the

43 licensed premises for the corporation. Each of said individuals
44 must meet all the requirements provided in those subdivisions
45 except that the requirements as to citizenship and residence
46 shall not apply to the officers, directors and stockholders of a
47 corporation applying for a retailers license; and

48 (11) Any other information that the commissioner may
49 reasonably require.

50 The foregoing statements required in an application shall
51 constitute mandatory prerequisites for the issuance of a license.

52 The application must be verified by the owner, or each
53 member of the firm, each partner, if a partnership, each mem-
54 ber of the governing board, if an association, or each officer
55 and director, if a corporation: *Provided*, That the application
56 of a corporation applying for a retailers license need be veri-
57 fied only by its president or vice president.

**§60-8-17. Investigation by commissioner; issuance or refusal of
license; expiration of license; renewal; license not
transferable; change of location.**

1 (a) Upon receipt of the application, fee, and bond if requir-
2 ed, the commissioner shall conduct such investigation as he
3 may deem necessary to determine the accuracy of the matters
4 contained in the application. For the purposes of conducting
5 such investigation, the commissioner may withhold the grant-
6 ing or refusal to grant a license for a period not to exceed
7 thirty days. If it appears that there is no false statement con-
8 tained in the application and that the issuance of the license
9 would not be in conflict with any of the provisions of this
10 chapter, the commissioner shall issue the license, and other-
11 wise shall refuse to issue such license.

12 (b) The commissioner shall refuse the license of any appli-
13 cant if he finds that such applicant is not a suitable person
14 or that the place of business of such applicant is not a suitable
15 place or that such applicant has not complied with the pro-
16 visions of this chapter. Upon refusal to issue such license,
17 the commissioner shall enter an order refusing such applica-
18 tion, which refusal is final unless a hearing is requested in
19 accordance with the provisions of section eighteen of this

20 article. When such refusal becomes final the commissioner
21 shall forthwith refund to the applicant his fees and bond ac-
22 companying said application.

23 (c) Such license shall expire on the thirtieth day of June
24 next following the date it was issued and may be renewed up-
25 on the same showing as required for the issuance of the initial
26 license, together with the payment of fee and filing of any bond
27 required by this article.

28 (d) Such license shall not be transferred to another person,
29 but the location of the premises to which the license relates
30 may be changed with the written consent of the commissioner
31 if the new location is such as would satisfy the requirements
32 of this article upon an initial application.

**§60-8-18. Revocation or suspension of license; investigation; right
to a hearing; procedure upon refusal to issue license
or suspension or revocation of license; costs and bond;
hearing; judicial review; appeal; legal assistance for
commissioner.**

1 (a) The commissioner may on his own motion, or shall on
2 the sworn complaint of any person, conduct an investigation
3 to determine if any provisions of this article have been
4 violated by any licensee. The commissioner may suspend or
5 revoke any licensee's license if he finds that such licensee
6 has violated any provision of this article, or if he finds the
7 existence of any ground on which a license could have been
8 refused, if such licensee were then applying for a license,
9 and if the commissioner finds that a licensee has willfully
10 violated any provision of this article he shall revoke such
11 licensee's license.

12 (b) Whenever any distributor fails or refuses to keep the
13 bond required by section twenty of this article in effect, such
14 distributor's license shall be automatically suspended until
15 such time as bond required by section twenty is furnished to
16 the commissioner, at which time such suspension shall be
17 vacated.

18 (c) Whenever the commissioner refuses to issue a license,
19 or suspends or revokes a license, he shall enter an order to

20 that effect, and cause a copy of the order to be served in
21 person or by certified mail, return receipt requested, on the
22 licensee or applicant.

23 (d) Any applicant or licensee, as the case may be, adversely
24 affected by such order shall have a right to a hearing thereon
25 before the commissioner, providing that demand in writing
26 for such hearing is served upon the commissioner within ten
27 days following the receipt by such applicant or licensee of the
28 copy of said order. The service of such demand for a hearing
29 upon the commissioner shall operate to suspend the execution
30 of the order with respect to which a hearing is being demanded,
31 except an order suspending a license under the provisions of
32 subsection (b) of this section. The person demanding a
33 hearing shall give security for the cost of such hearing in
34 such form and amount as the commissioner may reasonably
35 require. If the person demanding such hearing does not sub-
36 stantially prevail in such hearing or upon judicial review
37 thereof as hereinafter provided, then the costs of such hearing
38 shall be assessed against him by the commissioner and may
39 be collected by an action at law or other proper remedy.

40 (e) The commissioner shall immediately set a date for
41 such hearing and notify the person demanding such hearing
42 thereof, which hearing shall be held within thirty days after
43 receipt of said demand. At such hearing the commissioner
44 shall hear evidence and thereafter enter an order supporting
45 by findings of facts, affirming, modifying or vacating the
46 order, which order shall be final unless vacated or modified
47 upon judicial review thereof.

48 (f) Such hearing and the administrative procedure prior
49 to, during and following the hearing shall be governed by
50 and in accordance with the provisions of article five, chapter
51 twenty-nine-a of this code in like manner as if the provisions
52 of article five were set forth in extenso in this section.

53 (g) Any person adversely affected by an order entered
54 following such hearing shall have the right of judicial review
55 thereof in accordance with the provisions of section four,
56 article five, chapter twenty-nine-a of this code with like
57 effect as if the provisions of said section four were set forth
58 in extenso herein.

59 (h) The judgment of a circuit court reviewing the order
60 of the commissioner shall be final unless reversed, vacated
61 or modified on appeal to the supreme court of appeals in ac-
62 cordance with the provisions of section one, article six,
63 chapter twenty-nine-a of this code.

64 (i) Legal counsel and services for the commissioner in all
65 such proceedings in any circuit court and the supreme court
66 of appeals shall be provided by the attorney general or his
67 assistants and in any proceedings in any circuit court by the
68 prosecuting attorney of that county as well, all without addi-
69 tional compensation.

§60-8-19. To whom licensed resident manufacturer may sell.

1 A person who is licensed to manufacture in this state wine
2 as defined in this article may sell such wines in this state
3 only to the West Virginia alcoholic beverage control com-
4 missioner and to distributors as defined in this article. Such
5 manufacturers may sell such wine outside of this state for
6 use or resale outside this state. The provisions of this section
7 shall not apply to farm wineries as defined by section five-a,
8 article one of this chapter.

§60-8-20. Unlawful act generally.

1 It shall be unlawful:

2 (a) For a distributor to sell or deliver wine purchased or
3 acquired from any source other than a person registered under
4 the provisions of section six, article eight, chapter sixty of
5 this code, or for a retailer to sell or deliver wine purchased
6 or acquired from any source other than a licensed distributor
7 or a farm winery as defined in section five-a, article one of
8 this chapter;

9 (b) For a licensee under this article to acquire, transport,
10 possess for sale, or sell wine other than in the original
11 package;

12 (c) For a licensee, his servants, agents or employees to
13 sell, furnish or give wine to any minor, mental incompetent,
14 or person who is physically incapacitated due to the con-
15 sumption of alcoholic liquor or the use of drugs;

16 (d) For a licensee to permit any person to whom alcoholic
17 liquors cannot be sold under the provisions of section twenty-
18 two, article three, chapter sixty of this code, to sell, furnish
19 or give wine to any person; or

20 (e) For a person to violate any reasonable rule or regula-
21 tion promulgated by the commissioner under this article.

§60-8-21. Sale of wine in sealed packages required; manufacturer's label.

1 All wines sold pursuant to this article, except that sold
2 pursuant to the provisions by article seven of this chapter, shall
3 be sold only in sealed packages, bearing such seals and labels
4 as the commissioner may require. A manufacturer of wine
5 offered for sale by any licensee shall attach to each bottle a
6 special label bearing an accurate description of the contents
7 of the bottle in such form and detail as the commissioner may
8 require.

§60-8-22. Sales on credit prohibited; exception.

1 It shall be unlawful for a distributor to sell or offer to sell,
2 or a retailer to purchase or receive, any wine except on a cash
3 basis, and no right of action exists to collect any claims for
4 credit extended contrary to the provisions of this subdivision:
5 *Provided*, That nothing herein prohibits, as a credit on any
6 subsequent sale, the crediting of the purchase price charged for
7 wine returned by the purchaser because of damage, spoilage,
8 erroneous shipments or orders, and other such reasons cus-
9 tomary in the trade.

§60-8-23. Duties and powers of commissioner; rules and regulations.

1 The commissioner is hereby authorized:

2 (a) To enforce the provisions of this article.

3 (b) To enter the premises of any licensee at reasonable
4 times for the purpose of inspecting the premises, and determin-
5 ing the compliance of the licensee with the provisions of this
6 article and any rules and regulations promulgated by the
7 commissioner.

8 (c) In addition to rules and regulations relating to the tax

9 imposed by section four of this article, to promulgate reason-
10 able rules and regulations as he deems necessary for the exe-
11 cution and enforcement of the provisions of this article, which
12 may include, but shall not be limited to:

13 (1) The transport, use, handling, service and sale of wine;

14 (2) Establishing standards of identity, quality and purity
15 to protect the public against wine containing deleterious,
16 harmful or impure substances or elements and against spurious
17 or imitation wines and wines unfit for human consumption.

18 (d) To issue subpoenas and*subpoenas duces tecum for the
19 purposes of conducting hearings under the provisions of sec-
20 tion twenty-three of this article, which subpoenas and sub-
21 poenas duces tecum shall be issued in the time, for the fees, and
22 shall be enforced in the manner specified in section one, article
23 five, chapter twenty-nine-a of this code with like effect as if
24 said section one was set forth in extenso in this subdivision.

25 The authority granted in subdivisions (a), (b) and (d) of
26 this section may also be exercised by the duly authorized
27 agents of the commissioner.

28 All rules and regulations promulgated by the commissioner
29 pursuant to this article shall be so promulgated in accordance
30 with the provision of chapter twenty-nine-a of this code. The
31 initial rules and regulations promulgated pursuant to this
32 article shall be so promulgated within thirty days of the effective
33 date hereof.

§60-8-24. Disposition of revenue.

1 (a) All fees collected by the commissioner under the pro-
2 visions of this article shall be deposited in the state treasury
3 and credited to a special fund to be known as the "wine license
4 special fund." All moneys in such special fund may be expend-
5 ed only for the administration of the provisions of this article
6 or, to the extent of any excess, for the administration of this
7 chapter or as may be appropriate by law.

8 (b) The gallonage tax imposed and collected by the com-
9 missioner under the provisions of this article shall be paid into
10 the state treasury and deposited in the general revenue fund
11 of the state.

12 (c) All moneys collected by the commissioner under the
13 provisions of this article shall be remitted to the state treasury
14 monthly within fifteen days after the end of each month.

§60-8-25. Criminal penalties; public nuisances.

1 (a) Any person who violates any provision of this article or
2 who makes any false statement concerning any material fact
3 in submitting application for license or for a renewal of a
4 license or in any hearing concerning the suspension or revoca-
5 tion thereof, or who commits any of the acts herein declared
6 to be unlawful, is guilty of a misdemeanor, and, upon con-
7 viction thereof, shall for each offense be fined not less than
8 twenty-five dollars nor more than five hundred dollars, or im-
9 prisoned in the county jail not less than thirty days nor more
10 than six months, or both fined and imprisoned. Magistrate
11 courts shall have concurrent jurisdiction with the circuit court
12 for the trial of all misdemeanors arising under this article.

13 (b) The provisions of sections sixteen and seventeen, article
14 six of this chapter shall apply to persons violating the provi-
15 sions of this article to the same extent as if such provisions were
16 set forth in extenso herein.

§60-8-26. Forfeiture of bond; collection.

1 On conviction of a violation of any provision of this article
2 or upon the revocation of a license in accordance with section
3 eighteen of this article, which conviction or revocation has
4 become final, the licensee or former licensee, as the case may
5 be, shall forfeit any bond required by section twenty of this
6 article. The penal sum of said bond shall forthwith be paid to
7 the state treasurer and credited to the general revenue fund of
8 this state. Such sum may be collected by an action at law or
9 other appropriate remedy.

§60-8-27. Local option elections.

1 The question "Shall the sale of alcoholic beverages under
2 the West Virginia liquor control commission be permitted
3 in _____?"
4 stated in the petition and ballot under the provisions of sec-
5 tions three and five, article five of this chapter shall be
6 deemed to include therein the sale of wine under the pro-

7 visions of this article. Within thirty days after a “local option
8 election” conducted under the provisions of article five of
9 this chapter in which a majority has voted “No,” the com-
10 mission shall close all state stores and discontinue all agencies
11 within the county or municipality as provided in section seven,
12 article five of this chapter, and each retailer shall cease
13 the sale of wine.

PART III. WINE DISTRIBUTION.

§60-8-28. Registration of labels; fees.

1 Every distributor and farm winery offering wine for sale
2 under this article shall register with the commissioner each
3 label offered for sale in the state and shall pay a fee of three
4 dollars for the registration of such label. No wine may be
5 sold under this article unless its label has been registered.

§60-8-29. Bond required of distributors.

1 Each applicant for a distributors license shall furnish
2 with his application a bond with a corporate surety authorized
3 to transact business in this state, payable to the state, and
4 conditioned on the payment of all taxes and fees herein
5 prescribed and on the faithful performance of and compliance
6 with the provisions of this article.

7 The penal sum of the bond shall be ten thousand dollars.

§60-8-30. Exclusive franchise agreements prohibited.

1 It shall be illegal for any manufacturer to enter into any
2 exclusive franchise agreement with any distributor whereby
3 any such distributor is given the exclusive right within this
4 state or in any given territory within this state to distribute the
5 product or products of such manufacturer which are to be sold
6 or distributed pursuant to the provisions of this article.

§60-8-31. Unlawful acts; discrimination prohibited.

1 It is unlawful:

2 (a) For a distributor to discriminate in price, sales agree-
3 ments, terms or services offered to retailers or to any licensee
4 under article seven of this chapter. “Discriminate” as used

5 in this section means the granting of more favorable prices,
6 agreements, terms or services to one person than to another.

7 (b) For a distributor, his agents, servants or employees
8 to transport or deliver wine to any retail licensee or to any
9 licensee under article seven of this chapter on Sunday or any
10 general election day.

11 (c) For a distributor to sell wines authorized by this article
12 to licensees under article seven of this chapter at a price
13 which is greater than the price at which such wines are sold
14 and distributed to retailers under this article.

PART IV. WINE RETAILERS.

§60-8-32. Where wine may be sold at retail.

1 Except as to sales permitted to be made by farm wineries as
2 defined by section five-a, article one of this chapter, wine sold
3 pursuant to this article may be sold at retail only by the com-
4 missioner and in and by grocery stores and wine specialty shops
5 as defined by section two of this article.

§60-8-33. Certain prohibition not applicable.

1 The prohibitions contained in subdivisions (h) and (j) of
2 section thirteen, article sixteen, chapter eleven of this code
3 and the prohibitions contained in subdivisions (1), (2) and (3)
4 of section seven, article six of this chapter shall not apply to
5 the holder of a retailer's license issued under the provisions
6 of this article: *Provided*, That all prohibitions contained with-
7 in this article shall apply to the holder of a retailer's license
8 notwithstanding the provisions of this section.

§60-8-34. When retail sales prohibited.

1 It shall be unlawful for a retailer, his servants, agents or
2 employees to sell or deliver wine on any general or primary
3 election day, or prior to one o'clock p.m. or after nine o'clock
4 p.m. on Sundays, or between the hours of nine o'clock p.m.
5 and ten o'clock a.m. on weekdays and Saturdays.

§60-8-35. Unlawful acts generally.

1 No person while on the premises of any retailer licensed
2 pursuant to this article shall:

- 3 (1) Break the seal on any package or bottle of wine;
- 4 (2) Consume alcoholic liquor, wine or beer; or
- 5 (3) Loiter.

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

[Handwritten Signature]
Chairman Senate Committee

[Handwritten Signature]
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

[Handwritten Signature]
Clerk of the Senate

[Handwritten Signature]
Clerk of the House of Delegates

[Handwritten Signature]
President of the Senate

[Handwritten Signature]
Speaker House of Delegates

The within is disapproved this the 3
day of April, 1981.

[Handwritten Signature]
Governor

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OFFICE OF THE GOVERNOR

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OFFICE
SECY. OF STATE