

APPROVED AND SIGNED BY THE GOVERNOR

Date 4-28-81

Time \_\_\_\_\_

No: 77

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1981

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ENROLLED

*Committee Substitute*  
for SENATE BILL NO. 77

(By Mr. Stephens)

—•—

PASSED April 11, 1981

In Effect from Passage



**ENROLLED**  
COMMITTEE SUBSTITUTE  
FOR  
**Senate Bill No. 77**  
(MR. STEPTOE, *original sponsor*)

[Passed April 11, 1981; in effect from passage.]

AN ACT to amend and reenact section six, article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to nonintoxicating beer and requiring brewers and distributors to file reports and pay barrel tax on estimated monthly sales and purchases; requiring brewers and distributors to file monthly reports of actual sales and purchases; providing a penalty for underestimation of monthly sales and purchases; and requiring brewers and distributors to keep records of all beer sales and purchases for a period of three years.

*Be it enacted by the Legislature of West Virginia:*

That section six, article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

**ARTICLE 16. NONINTOXICATING BEER.**

**§11-16-6. Barrel tax; brewer's and distributor's reports; penalty; keeping of records.**

- 1 (a) There is hereby levied and imposed, in addition
- 2 to the license taxes provided for in this article, a tax of
- 3 five dollars and fifty cents on each barrel of thirty-one
- 4 gallons and in like ratio on each part barrel of nonintoxi-
- 5 cating beer manufactured in this state for sale within this
- 6 state, whether contained or sold in barrels, bottles or

7 other containers, and a like tax is hereby levied and im-  
8 posed upon all nonintoxicating beer manufactured out-  
9 side of this state and brought into this state for sale  
10 within this state; but no nonintoxicating beer manufac-  
11 tured, sold or distributed in this state is subject to more  
12 than one barrel tax. The brewer manufacturing or pro-  
13 ducing nonintoxicating beer within this state for sale  
14 within this state shall pay the barrel tax on such nonin-  
15 toxicating beer, and, except as provided otherwise, the  
16 distributor who is the original consignee of nonintoxicat-  
17 ing beer manufactured or produced outside of this state,  
18 or who brings such nonintoxicating beer into this state,  
19 shall pay the barrel tax on such nonintoxicating beer  
20 manufactured, or produced outside of this state.

21 (b) On or before the tenth day of each month during  
22 the license period, every brewer who manufactures or  
23 produces nonintoxicating beer within this state shall file  
24 a report in writing, under oath, to the nonintoxicating  
25 beer commissioner, in the form prescribed by the com-  
26 missioner, stating its total estimated sales of nonintoxi-  
27 cating beer to distributors within this state during that  
28 month, and at the same time shall pay the tax levied by  
29 this article on such estimated monthly sales. On or before  
30 the tenth day of each month during the license period,  
31 every distributor who is the original consignee of nonin-  
32 toxicating beer manufactured or produced outside this  
33 state or who brings such beer into this state for sale shall  
34 file a report in writing, under oath, to the nonintoxicating  
35 beer commissioner, in the form prescribed by the com-  
36 missioner, stating its total estimated purchases of such  
37 nonintoxicating beer during that month, and at the same  
38 time shall pay the tax thereon levied by this article for  
39 such estimated monthly purchase: *Provided*, That the  
40 commissioner may allow, or require, a brewer who manu-  
41 factures or produces nonintoxicating beer outside this  
42 state to file the required report and pay the required tax  
43 on behalf of its distributor or distributors. Any brewer or  
44 distributor who files a report under this subsection may  
45 adjust its monthly estimated sales or purchases report  
46 or reports by filing amended reports by the twenty-fifth  
47 day of the reporting month.

48 (c) Every brewer or distributor who files a report  
49 under subsection (b) of this section shall file a final  
50 monthly report of said sales or purchases, in a form and  
51 at a time prescribed by the commissioner, stating actual  
52 nonintoxicating beer sales and purchases and any other  
53 information which the commissioner may require, and  
54 shall include a remittance for any barrel tax owed for  
55 actual sales or purchases made in excess of the amount  
56 estimated for that month.

57 (d) Any brewer or distributor who files a report pur-  
58 suant to subsection (b) of this section reflecting an  
59 underestimation of twenty-five percent or more of actual  
60 sales or purchases of nonintoxicating beer as shown by  
61 the report filed pursuant to subsection (c) of this section  
62 shall be assessed a penalty of one percent of the total  
63 taxes due in such prior month.

64 (e) Brewers and distributors shall keep all records  
65 which relate to the sale or purchase in this state of non-  
66 intoxicating beer for a period of three years unless writ-  
67 ten approval for earlier disposal is granted by the com-  
68 missioner.

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

R. P. Bayler  
Chairman Senate Committee

Jonny E. Whitlow  
Chairman House Committee

Originated in the Senate.

To take effect from passage.

Todd C. Wailes  
Clerk of the Senate

VA Blankenship  
Clerk of the House of Delegates

Mark R. Brown  
President of the Senate

Walter H. Lee, Jr.  
Speaker House of Delegates

The within is approved this the 20  
day of April, 1981.

John R. Dyer  
Governor





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