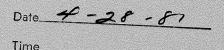
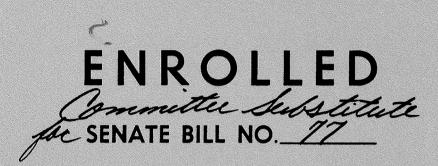
APPROVED AND SIGNED BY THE GOVERNOR



WEST VIRGINIA LEGISLATURE REGULAR SESSION, 1981



(By Mr.....

Geril // 1981 PASSED /Passage In Effect.....

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.

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

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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.

(b) On or before the tenth day of each month during 21 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 on behalf of its distributor or distributors. Any brewer or 43 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 monthly report of said sales or purchases, in a form and 50 at a time prescribed by the commissioner, stating actual 51 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 estimated for that month. 56

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 non66 intoxicating beer for a period of three years unless writ67 ten approval for earlier disposal is granted by the com68 missioner.

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

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

To take effect from passage.

Clerk of the Senate

releans Clerk of the House of Delegates President of the Senate

Speaker House of Delegates

this the 20 The within.... _a/M 1981. day of. Governor

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SECY. OF STATE RECEIVED 81 APR 29 P4: 35