WEST VIRGINIA LEGISLATURE
SECOND EXTRAORDINARY SESSION, 1986

ENROLLED
Committee Substitute for
SENATE BILL NO.

(By Senator

PASSED July 23, 1986
In Effect

Passage
AN ACT to repeal section twenty-six, article fifteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend and reenact sections one, two, three, four, five, six, seven, eight, ten, eleven, thirteen, eighteen, twenty-one and twenty-two, article fifteen-a of said chapter; and to further amend said article fifteen-a by adding thereto two new sections, designated sections three-a and ten-a, all relating to the compensating use tax; defining terms used therein; imposing tax on the use in this state of tangible personal property; exempting from tax property that is per se exempt from the consumers sales and service tax; exempting from payment of the use tax transactions for which persons may issue an exemption certificate under the consumers sales and service tax; exempting from payment of the use tax transactions for which persons may issue an exemption certificate under the consumers sales and service tax; exempting sales of property upon which the consumers sales and service tax has been paid; and exempting tangible personal property brought into the state by a nonresident for his or her use or enjoyment while temporarily in this state; providing rule for determining tax when a nonresident person or business moves into this state; creating presumption that tangible personal property sold for delivery in this state was sold for use or other consumption in this state; providing for tax to be collected by retailers or
remitted directly to the state tax commissioner; requiring retailers engaging in business in this state and making sales of tangible personal property for delivery into this state or with the knowledge, directly or indirectly, that the property is intended for use in this state to collect the use tax; permitting retailers not engaging in business in this state to collect the use tax; prohibiting retailers from absorbing tax; making it a misdemeanor to absorb tax; requiring quarterly remittance of collected tax by retailers; requiring users who do not pay tax to a retailer to quarterly remit such tax directly to the tax commissioner; authorizing credit against tax due on use of tangible personal property for which sales tax was lawfully paid in another state; allowing such credit to be applied against tax due on gasoline and special fuel consumed in this state after the thirtieth day of June, one thousand nine hundred eighty-five, which was subject to sales tax in another state; providing for imposition of use tax on gasoline and special fuels consumed in this state; providing rules for imposition and calculation of such tax; authorizing tax commissioner to semiannually determine average wholesale price of gasoline and special fuel, with such average wholesale price of gasoline and special fuel, with such average wholesale price to not be less than ninety-seven cents per gallon; providing rules for computation of tax due from motor carriers and for returns and payment of tax; dedicating such tax to highways; providing rules for construction of such tax; expressing legislative intent to tax gasoline and special fuel used or consumed in this state after the thirtieth day of June, one thousand nine hundred eighty-five, prohibiting the tax commissioner from refunding or establishing a credit for tax paid subsequent to said thirtieth day of June, when such claim for refund or credit is based on purported nonexistence of the tax; placing burden on seller to prove that sale was not at retail; providing for this burden to be met by seller taking, in good faith, a properly executed exemption certificate signed by the purchaser; requiring retailers to keep books and records; authorizing tax commissioner to examine such books and records; authorizing tax commissioner to revoke the business registration certificate of a retailer engaging in business in this state or of a retailer not engaging in business in this state who is registered to collect use tax for failure to comply with
Be it enacted by the Legislature of West Virginia:

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

ARTICLE 15A. USE TAX.


The following words, terms and phrases, when used in this article, have the meanings ascribed to them in this section, except where the context clearly indicates that a different meaning is required:

1. "Business" means any activity engaged in by any person, or caused to be engaged in by any person, with the object of direct or indirect economic gain, benefit or advantage, and includes any purposeful revenue generating activity in this state.

2. "Consumer" means any person purchasing tangible personal property from a retailer as defined in paragraph (7).

3. "Lease" includes rental, hire and license.

4. "Person" includes any individual, firm, partnership, joint venture, joint stock company, association, public or private corporation, cooperative, estate, trust, business trust, receiver, executor, administrator, any other fiduciary, any representative appointed by order of any court or otherwise acting on behalf of others, or any other group or combination acting as a unit, and the plural as well as the singular number.

5. "Purchase" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, for a consideration.

6. "Purchase price" means the total amount for which tangible personal property is sold, valued in money, whether paid in money or otherwise: Provided, That cash
discounts allowed and taken on sales shall not be included. 

(7) "Retailer" means and includes every person engaging in the business of selling, leasing or renting tangible personal property for use within the meaning of this article, or in the business of selling, at auction, tangible personal property owned by the person or others for use in this state: Provided, That when in the opinion of the tax commissioner it is necessary for the efficient administration of this article to regard any salesmen, representatives, truckers, peddlers or canvassers as the agents of the dealers, distributors, supervisors, employees or persons under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors, employers or persons, the tax commissioner may so regard them and may regard the dealers, distributors, supervisors, employers, or persons as retailers for purposes of this article.

(8) "Retailer engaging in business in this state" or any like term, unless otherwise limited by federal statute, shall mean and include but not be limited to any retailer having or maintaining, occupying or using, within this state, directly or by a subsidiary, an office, distribution house, sales house, warehouse, or other place of business, or any agent (by whatever name called) operating within this state under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent is located here permanently or temporarily, or whether such retailer or subsidiary is admitted to do business within this state pursuant to section forty-nine, article one, chapter thirty-one of this code.

(9) "Sale" means any transaction resulting in the purchase of tangible personal property from a retailer.

(10) "Seller" means a retailer, and includes every person selling or leasing tangible personal property in a transaction which is subject to the tax imposed by this article.

(11) "Tax commissioner" or "commissioner" means the state tax commissioner, or his delegate.

(12) "Tangible personal property" means tangible goods, wares and merchandise when sold by a retailer for use in this state.
(13) "Taxpayer" includes any person within the meaning of this section, who is subject to a tax imposed by this article, whether acting for himself or as a fiduciary.

(14) "Use" means and includes the exercise by any person of any right or power over tangible personal property incident to the ownership, possession or enjoyment of such property, or by any transaction in which possession of or the exercise of any right or power over tangible personal property is acquired for a consideration, including any lease, rental or conditional sale of tangible personal property. As used in this definition, "enjoyment" includes a purchaser's right to direct the disposition of the property, whether or not the purchaser has possession of the property. The term "use" does not include the keeping, retaining or exercising any right or power over tangible personal property for the purpose of subsequently transporting it outside the state for use thereafter solely outside this state.


(a) General. — An excise tax is hereby levied and imposed on the use in this state of tangible personal property to be collected and paid as hereinafter provided, at the rate of five percent of the purchase price of such property.

(b) Said tax is hereby imposed upon every person using tangible personal property within this state. That person's liability is not extinguished until such tax has been paid. A receipt with the tax separately stated thereon issued by a retailer engaged in business in this state, or by a foreign retailer who is authorized by the tax commissioner to collect the tax imposed by this article, relieves the purchaser from further liability for the tax to which the receipt refers.

(c) Purchases of tangible personal property made from the government of the United States or any of its agencies by ultimate consumers shall be subject to the tax imposed by this section. Industrial materials and equipment owned by the federal government within the state of West Virginia of a character not ordinarily readily obtainable within the state, shall not be subject to use tax when sold, if such industrial materials and equipment would not be subject to
use taxes if such were sold outside of the state for use in West Virginia.
(d) This article shall not apply to purchases made by counties or municipal corporations.


1 The use in this state of the following tangible personal property is hereby specifically exempted from the tax imposed by this article:

2 (1) All articles of tangible personal property brought into the state of West Virginia by a nonresident individual thereof for his or her use or enjoyment while temporarily within this state or while passing through this state, except gasoline and special fuel: Provided, That fuel contained in the supply tank of a motor vehicle that is not a motor carrier shall not be taxable.

3 (2) Tangible personal property, the gross receipts from the sale of which are exempt from the sales tax by the terms of article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and the property is being used for the purpose for which it was exempted.

4 (3) Tangible personal property, the gross receipts from the sale of which are derived from the sale of machinery, supplies and materials to contractors, or to persons engaged in the business of manufacturing, transportation, transmission, communication or in the production of natural resources in this state: Provided, That purchases of gasoline or special fuel from distributors or importers shall be taxable.

5 (4) Tangible personal property, the gross receipts or the gross proceeds from the sale of which are required to be included in the measure of the tax imposed by article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and upon which the tax imposed by said article fifteen has been paid.

6 (5) Tangible personal property, the sale of which in this state is not subject to the West Virginia consumers sales tax.

7 (6) Mobile homes utilized by the owners thereof as their principal year-round residence and dwelling: Provided, That use of these mobile homes shall be subject to tax at the three percent rate.
§11-15A-3a. Moving residence or business into state.

The tax imposed by this article shall not apply to tangible personal property purchased outside this state for use outside this state by a person who at that time was a nonresident natural person, or a business entity not actually doing business within this state, who or which later brings such tangible personal property into this state in connection with his establishment of a permanent residence or business in this state: Provided, That such property was purchased more than six months prior to the date it was first brought into this state, or six months prior to the establishment of such residence or business, whichever first occurs.

§11-15A-4. Evidence of use.

For the purpose of the proper administration of this article to prevent evasion of the tax, evidence that tangible personal property was sold by any person for delivery in this state shall be prima facie evidence that such tangible personal property was sold for use in this state.


The tax herein imposed shall be collected in the following manner:

(1) The tax upon the use of all tangible personal property, which is sold by a retailer engaging in business in this state, or by such other retailer as the tax commissioner shall authorize pursuant to section seven of this article shall be collected by such retailer and remitted to the state tax commissioner, pursuant to the provisions of sections six through ten, inclusive, of this article.

(2) The tax upon the use of all tangible personal property not paid pursuant to subsection one of this section, shall be paid to the tax commissioner directly by any person using such property within this state, pursuant to the provisions of section eleven of this article.


(a) Every retailer engaging in business in this state and making sales of tangible personal property for delivery into this state, or with the knowledge, directly or indirectly, that the property is intended for use in this state, that are not
exempted under the provisions of section three of this article, shall at the time of making such sales, whether within or without the state, collect the tax imposed by this article from the purchaser, and give to the purchaser a receipt therefor in the manner and form prescribed by the tax commissioner, if the tax commissioner shall, by regulation, so prescribe.

(b) Each such retailer shall list with the tax commissioner the name and address of all his agents operating in this state, and the location of any and all distribution or sales houses or offices or other places of business in this state.


The tax commissioner may, in his discretion, upon application authorize the collection of the tax herein imposed by any retailer not engaging in business within this state, who, to the satisfaction of the tax commissioner, furnishes adequate security to insure collection and payment of the tax. Such retailer shall be issued, without charge, a permit to collect such tax in such manner, and subject to such regulations and agreements as the tax commissioner shall prescribe. When so authorized, it shall be the duty of such retailer to collect the tax upon all tangible personal property sold to his knowledge for use within this state, in the same manner and subject to the same requirements as a retailer engaging in business within this state. Such authority and permit may be canceled when, at any time, the tax commissioner considers the security inadequate, or that such tax can more effectively be collected from the person using such property in this state.


It shall be unlawful for any retailer to advertise or hold out or state to the public or to any purchaser, consumer or user, directly or indirectly, that the tax or any part thereof imposed by this article will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold, or if added that it or any part thereof will be refunded. The tax commissioner shall have the power to adopt and promulgate rules and regulations for adding such tax, or the equivalent thereof, by providing different
methods applying uniformly to retailers within the same
general classification for the purpose of enabling such
retailers to add and collect, as far as practicable, the
amount of such tax. Any person violating any of the
provisions of this section within this state shall be guilty of
a misdemeanor and subject to the penalties provided in
section twenty of this article.

§11-15A-10. Payment to tax commissioner.

Each retailer required or authorized, pursuant to section
six or seven, to collect the tax herein imposed, shall be
required to pay to the tax commissioner the amount of such
tax on or before the fifteenth day of the month next
succeeding each quarterly period. At such time, each
retailer shall file with the tax commissioner a return for the
preceding quarterly period in such form as may be
prescribed by the tax commissioner showing the sales price
of any or all tangible personal property sold by the retailer
during such preceding quarterly period, the use of which is
subject to the tax imposed by this article, and such other
information as the tax commissioner may deem necessary
for the proper administration of this article. The return
shall be accompanied by a remittance of the amount of such
tax, for the period covered by the return: Provided, That
where such tangible personal property is sold under a
conditional sales contract, or under any other form of sale
wherein the payment of the principal sum, or a part thereof
is extended over a period longer than sixty days from the
date of sale thereof, the retailer may collect and remit each
quarterly period that portion of the tax equal to five percent
of that portion of the purchase price actually received
during such quarterly period. The tax commissioner, if he
deems it necessary in order to insure payment to the state of
the amount of such tax, may in any or all cases require
returns and payments of such amount to be made for other
than quarterly periods. The tax commissioner may, upon
request and a proper showing of the necessity therefor,
grant an extension of time not to exceed thirty days for
making any return and payment. Returns shall be signed by
the retailer or his duly authorized agent, and must be
certified by him to be correct.
§11-15A-10a. Credit for sales tax liability paid to another state.

(a) A person is entitled to a credit against the tax imposed by this article on the use of a particular item of tangible personal property equal to the amount, if any, of sales tax lawfully paid to another state for the acquisition of that property: Provided, That the amount of credit allowed shall not exceed the amount of use tax imposed on the use of the property in this state.

(b) For purposes of this section:

(1) "Sales tax" includes a sales tax or compensating use tax imposed on the use of tangible personal property by the state in which the sale occurred; and

(2) "State" includes the District of Columbia but does not include any of the several territories organized by Congress.

(c) This section shall apply to claims for refund or credit of use tax filed after the thirty-first day of August, one thousand nine hundred eighty-six, for taxable purchases made on or after the first day of July, one thousand nine hundred eighty-five, that were legally subject to a sales tax or compensating use tax paid in another state and then also taxed under this article.


Any person who uses any tangible personal property upon which the tax herein imposed has not been paid either to a retailer or direct to the tax commissioner as herein provided, shall be liable therefor, and shall on or before the fifteenth day of the month next succeeding each quarterly period pay the tax herein imposed upon all such property used by him during the preceding quarterly period in such manner and accompanied by such returns as the tax commissioner shall prescribe. All of the provisions of section ten with reference to such returns and payments shall be applicable to the returns and payments herein required.


(a) Imposition of tax.

(1) On deliveries in this state. — Gasoline or special fuel furnished or delivered within this state to consumers or
users is subject to tax at the rate imposed by section two of this article: Provided, That the amount of tax due under section two shall in no event be less than five percent of the average wholesale price of gasoline and special fuel and with such price to, in no case, be deemed to be less than ninety-seven cents per gallon for all gallons of gasoline and special fuel taxable under section two of this article.

(2) On purchases out of state. — An excise tax is hereby imposed on the use or consumption in this state of gasoline or special fuel purchased outside this state at the rate of five percent of the average wholesale price of such gasoline or special fuel, as determined under subsection (c), notwithstanding any provision of this article to the contrary: Provided, That gasoline or special fuel contained in the supply tank of a motor vehicle that is not a motor carrier shall not be taxable, except that gasoline or special fuel imported in the supply tank or auxiliary tank of construction equipment, mining equipment, track maintenance equipment or other similar equipment, shall be taxed in the same manner as that in the supply tank of a motor carrier.

(b) Definitions. — Terms used in this section shall have the same meaning as when used in a comparable context in section eighteen, article fifteen of this chapter.

c) Determination of average wholesale price.

(1) To simplify determining the average wholesale price of all gasoline and special fuel, the tax commissioner shall, effective with the period beginning the first day of the month of the effective date of this section and each first day of January, annually, thereafter, determine the average wholesale price of gasoline and special fuel for each annual period, on the basis of sales data gathered for the preceding period of the first day of July through the thirty-first day of October. Notification of the average wholesale price of gasoline and special fuel shall be given by the tax commissioner at least thirty days in advance of each first day of January, annual period, by filing notice of the average wholesale price in the state register, and by such other means as the tax commissioner deems reasonable: Provided, That notice of the average wholesale price of gasoline and special fuel for the first period shall be timely given if filed in the state register on the effective date of this section.
(2) The "average wholesale price" shall mean the single, statewide average per gallon wholesale price, rounded to the third decimal (thousandth of a cent), exclusive of state and federal excise taxes on each gallon of gasoline or diesel fuel, as determined by the tax commissioner from information furnished by distributors of gasoline or special fuel in this state, or such other information regarding wholesale selling prices as the tax commissioner may gather, or a combination of such information: Provided, That in no event shall the average wholesale price be determined to be less than ninety-seven cents per gallon of gasoline or special fuel.

(3) All actions of the tax commissioner in acquiring data necessary to establish and determine the average wholesale price of gasoline and special fuel, in providing notification of his determination prior to the effective date of any change in rate, and in establishing and determining the average wholesale price of fuel, may be made by the tax commissioner without compliance with the provisions of article three, chapter twenty-nine-a of this code.

(4) In any administrative or court proceeding brought to challenge the average wholesale price of gasoline and special fuel as determined by the tax commissioner, his determination shall be presumed to be correct and shall not be set aside unless it is clearly erroneous.

(d) **Computation of tax due from motor carriers.** — Every person who operates or causes to be operated a motor carrier in this state shall pay the tax imposed by this section on the average wholesale price of all gallons of gasoline or special fuel used in the operation of any motor carrier within this state, under the following rules:

(1) The total amount of gasoline or special fuel used in the operation of the motor carrier within this state shall be that proportion of the total amount of gasoline and special fuel used in any motor carrier's operations within and without this state, that the total number of miles traveled within this state bears to the total number of miles traveled within and without this state.

(2) A motor carrier shall first determine the gross amount of tax due under this section on the average wholesale value, determined under subsection (c), of all gasoline and special fuel used in the operation of the motor
carrier within this state during the preceding quarter, as if
call gasoline and special fuel had been purchased outside
this state.
(3) Next, the taxpayers shall determine the total tax paid
under article fifteen of this chapter on all gasoline and
special fuel purchased in this state for use in the operation
of the motor carrier.
(4) The difference between (2) and (3) is the amount of
tax due under this article when (2) is greater than (3), or the
amount to be refunded or credited to the motor carrier when
(3) is greater than (2), which refund or credit shall be
allowed in the same manner and under the same conditions
as a refund or credit is allowed for the tax imposed by
article fourteen-a of this chapter.
(e) Return and payment of tax. — Tax due under this
article on the uses or consumption in this state of gasoline or
special fuel shall be paid by each taxpayer on or before the
twenty-fifth day of January, April, July and October of each
year, notwithstanding any provision of this article to the
contrary, by check, bank draft, certified check or money
order, payable to the tax commissioner, for the amount of
tax due for the preceding quarter. Every taxpayer shall
make and file with his remittance, a return showing such
information as the tax commissioner may require.
(f) Compliance. — To facilitate ease of administration
and compliance by taxpayers, the tax commissioner may
require motor carriers liable for the taxes imposed by this
article on the use of gasoline or special fuel in the operation
of motor carriers within this state, and the tax imposed by
article fourteen-a of this chapter on such gallons of fuel, to
file a combined return and make a combined payment of the
tax due under this article and article fourteen-a of this
chapter on such fuel. In order to encourage use of a
combined return and the making of a single payment each
quarter for both taxes, the due date of the return and tax
due under article fourteen-a of this chapter is hereby
changed from the last day of January, April, July and
October of each calendar year, to the twenty-fifth day of
such months, notwithstanding any provisions in article
fourteen-a of this chapter to the contrary.
(g) Dedication of tax to highways. — All tax collected
under the provisions of this section after deducting the
amount of any refunds lawfully paid shall be deposited in
the "road fund" in the state treasurer's office, and shall be
used only for the purpose of construction, reconstruction,
maintenance and repair of highways, and payment of
principal and interest on state bonds issued for highway
purposes.

(h) **Construction.** — The tax imposed by this article on
the use of gasoline or special fuel in this state shall not be
construed as taxing any gasoline or special fuel which the
state is prohibited from taxing under the constitution of
this state or the constitution or laws of the United States.

(i) **Effective date.** — The provisions of this section and
the amendments to section three of this article took effect
on the first day of April, one thousand nine hundred eighty-
three.

(j) **Validation.** — Inasmuch as there is currently
litigation challenging the lawfulness of this section in the
situation where a motor carrier purchases gasoline or
special fuel in another state paying to that other state a sales
tax thereon and then consumes that gasoline or special fuel
in its operation of a motor carrier in this state, without
being statutorily allowed a credit for such sales tax against
the tax imposed by this article with respect to such
gallonage of tax paid fuel consumed in this state; and
inasmuch as section ten-a of this article reestablishes the
allowance of such a credit and makes such allowance
effectively retroactive and applicable to gasoline and
special fuel consumed in this state after the thirtieth day of
June, one thousand nine hundred eighty-five, the purported
constitutional infirmity is cured. To avoid any question
about whether this section was in effect subsequent to the
thirtieth day of June, one thousand nine hundred eighty-
five, this section is reenacted and expressly made
retroactive to the first day of July, one thousand nine
hundred eighty-five, and the tax commissioner shall not
refund or credit any tax previously paid under this section
due to a claim that the tax was not lawfully imposed
subsequent to the thirtieth day of June, one thousand nine
hundred eighty-five.

§11-15A-18. **Seller must show sale not at retail; presumption.**

1 The burden of proving that a sale was not taxable shall be
upon the seller, unless he, in good faith, takes from the purchaser a certificate signed by and bearing the address of the purchaser setting forth the reason for exemption of the sale from imposition of the tax. To prevent evasion it shall be presumed that all proceeds are subject to the tax until the contrary is clearly established. This certificate shall be substantially in the form prescribed by the tax commissioner.


(a) Every retailer required or authorized to collect taxes imposed by this article and every person using in this state tangible personal property purchased on or after the first day of July, one thousand nine hundred fifty-one, shall keep such records, receipts, invoices, and other pertinent papers as the tax commissioner shall require, in such form as the tax commissioner shall require.

(b) In addition to the tax commissioner's powers set forth in article ten of this chapter, the tax commissioner or any of his duly authorized agents is hereby authorized to examine the books, papers, records and equipment of any person who either:

(1) Is selling tangible personal property; or

(2) Is liable for the tax imposed by this article, and to investigate the character of the business of any such person in order to verify the accuracy of any return made, or if no return was made by such person, to ascertain and determine the amount due under the provisions of this article. Any such books, papers and records shall be made available within this state for such examination upon reasonable notice when the tax commissioner shall deem it advisable and shall so order. However, where the taxpayer's records must be kept out-of-state, the taxpayer may upon being notified by the tax commissioner that an examination is to be made, elect to do one of the following: (1) Forthwith transport the required records to a convenient point in West Virginia and notify the tax commissioner that they are available; or (2) pay the reasonable traveling expenses of the tax commissioner's representatives from Charleston, West Virginia, to the out-of-state place where the records are kept, and return, and reasonable living expenses of such representatives while engaged in their examination.
§11-15A-22. Canceling or revoking permits.

Whenever any retailer engaging in business in this state, or authorized to collect the tax herein imposed pursuant to section seven of this article, fails to comply with any of the provisions of this article or any orders, rules or regulations of the tax commissioner prescribed and adopted for this article under article ten of this chapter, the tax commissioner may, upon notice and hearing, hereinafter provided, by order, cancel the business registration certificate, if any, issued to such retailer under article twelve, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, or if such retailer is a corporation authorized to do business in this state under section forty-nine, article one, chapter thirty-one of said code, may certify to the secretary of state a copy of an order finding that such retailer has failed to comply with certain specified provisions, orders, rules or regulations. The secretary of state shall, upon receipt of such certified copy, revoke the permit authorizing said corporation to do business in this state, and shall issue a new permit only when such corporation shall have obtained from the tax commissioner an order finding that such corporation has complied with its obligations under this article. No order authorized in this section shall be made until the retailer is given an opportunity to be heard and to show cause why such order should not be made, and he shall be given twenty days' notice of the time, place and purpose of such hearing, which shall be heard as provided in section nine, article ten of this chapter. The tax commissioner shall have the power in his discretion to issue a new business registration certificate after such canceling.
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.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 29th day of July 1986.

Governor