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SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1987

— ● —

ENROLLED

HOUSE BILL No. 3202

(By Delegate FARLEY.....)

— ● —

Passed MAY 12,..... 1987

In Effect July 1, 1987..... ~~Passage~~

ENROLLED
H. B. 3202
(By DELEGATE FARLEY)

[Passed May 12, 1987; in effect July 1, 1987.]

AN ACT to repeal section five-a, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact section five of said article, relating to the consumers sales tax law and disallowing receipt of any discount or reduction in the amount of tax to be remitted and paid by a vendor on the basis that there has been early remittance of such tax by such vendor to the tax commissioner.

Be it enacted by the Legislature of West Virginia:

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article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; and that section five of said article be amended and reenacted, all to read as follows:

ARTICLE 15. CONSUMERS SALES TAX.

§11-15-5. Total amount collected is to be remitted.

1 No profit shall accrue to any person as a result of the
2 collection of the tax levied by this article notwithstanding
3 ing the total amount of such taxes collected may be in
4 excess of the amount for which such person would be
5 liable by the application of the levy of five percent to
6 the gross proceeds of his sales, and the total of all taxes

7 collected by such person shall be returned and remitted
8 to the tax commissioner as hereinafter provided.

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

Ernest A. Williams
Chairman Senate Committee

Bernard V. Kelly
Chairman House Committee

Originating in the House.

Takes effect July 1, 1987.

Isabel C. Wachtel
Clerk of the Senate

Donald F. Kopp
Clerk of the House of Delegates

Sam Tonkovich
President of the Senate

Robert C. Bell
Speaker of the House of Delegates

The within *approved* this the *18th*
day of *May*, 1987.

Archie Phares, Jr.
Governor

PRESENTED TO THE
GOVERNOR

Date 5/15/87

Time 11:10 a.m.