

No: 238

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1988



ENROLLED

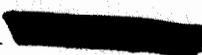
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SENATE BILL NO. 238

(By Senator TONEKOVICH, MR. PRESIDENT, ETAL)



PASSED MARCH 12, 1988

In Effect JULY 1, 1988 



ENROLLED

COMMITTEE SUBSTITUTE

FOR

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 238

(SENATORS TONKOVICH, MR. PRESIDENT, TUCKER, WILLIAMS, TOMBLIN,
SPEARS, JARRELL, CHERNENKO, SHAW, KARRAS, JACKSON AND WHITLOW,
original sponsors)

[Passed March 12, 1988; to take effect July 1, 1988.]

AN ACT to amend article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section fourteen-a, and to amend chapter twenty-nine of said code by adding thereto a new article, designated article one-i, relating to tax refund check-off programs; providing expiration date for all such programs; creating new check-off program to finance construction of a veterans memorial at the capitol complex; and designating commissioner of culture and history to supervise and implement said construction.

Be it enacted by the Legislature of West Virginia:

That article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended

by adding thereto a new section, designated section fourteen-a, and that chapter twenty-nine of said code be amended by adding thereto a new article, designated article one-i, to read as follows:

CHAPTER 11. TAXATION.

ARTICLE 10. PROCEDURE AND ADMINISTRATION.

§11-10-14a. Expiration of tax refund check-off programs.

1 Notwithstanding any other provision of law to the
2 contrary, all voluntary tax refund check-off programs shall
3 expire and not apply to any personal income tax returns
4 required to be filed after the thirtieth day of June, one
5 thousand nine hundred ninety-one: *Provided*, That if any
6 such program has an earlier expiration date specifically
7 provided by law, such earlier expiration date shall apply.

CHAPTER 29. MISCELLANEOUS BOARDS AND OFFICERS.

ARTICLE 11. VOLUNTARY VETERANS MEMORIAL CHECK-OFF PROGRAM.

§29-11-1. Legislative intent.

1 The intent of this legislation is to authorize and provide
2 funding for the design, construction and maintenance of a
3 veterans memorial on the grounds of the state capitol
4 complex in Charleston.

5 The funding of this memorial shall be derived from a
6 voluntary check-off and contribution designation on state
7 personal income tax return forms of a portion or all of a
8 taxpayer's refund. The funding so provided shall be
9 supplemental to any other revenues obtained for the
10 memorial.

§29-11-2. Voluntary check-off designation.

1 The tax commissioner shall cause each West Virginia
2 personal income tax return form to contain a provision
3 whereby the taxpayer (and his spouse if a joint return) may
4 designate a portion or all of his tax refund to the West
5 Virginia voluntary veterans memorial check-off program.
6 The contribution so made shall be credited to said program.

§29-11-3. Contributions credited to special fund.

1 The tax department shall determine by the first day of

2 July of each year the total amount designated pursuant to
3 this article and shall report such amount to the state
4 treasurer who shall credit such amount to a special
5 department of culture and history fund.

§29-11-4. Use of funds.

1 The funds shall be used for the purpose of designing,
2 constructing and maintaining a veterans memorial on the
3 grounds of the state capitol complex in Charleston under
4 the supervision of the commissioner of culture and history
5 with the advice of the department of veterans' affairs and
6 the governor. The commissioner of culture and history shall
7 on the fifteenth day of January each year furnish the
8 Legislature with a report stating the amount of money that
9 has been provided and how such moneys have been
10 expended.

§29-11-5. Effective date.

1 This article shall apply to all personal income tax returns
2 required to be filed on and after the first day of July, one
3 thousand nine hundred eighty-eight and before the first day
4 of July, one thousand nine hundred ninety-one.

[Handwritten signatures and dates, including "JUL 23 1988" and "JUL 23 1988"]

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

Gene O. Allison
.....
Chairman Senate Committee

Bernard V. Kelly
.....
Chairman House Committee

Originated in the Senate.

To take effect July 1, 1988.

Todd C. Mills
.....
Clerk of the Senate

Donald L. Kapp
.....
Clerk of the House of Delegates

Don Tolson
.....
President of the Senate

Robert M. ...
.....
Speaker House of Delegates

The within *Approved* this the *28th*
March day of 1988.

Paul A. Bruce Jr.
.....
Governor

PRESENTED TO THE

GOVERNOR

Date 3/18/88

Time 3:56 p.m.

RECEIVED

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE