WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1989

ENROLLED

HOUSE BILL No. 2716

(By Del. Whitt & Stanley)

Passed April 8, 1989

In Effect Ninety Days from Passage
AN ACT to amend and reenact section sixteen, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to sales tax returns and payment; and providing that certain amounts in the drunk driving prevention fund may be used by the department of public safety personal services for the fiscal year one thousand nine hundred ninety.

Be it enacted by the Legislature of West Virginia:

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

CHAPTER 11. TAXATION.

ARTICLE 15. CONSUMERS SALES TAX.


1 The taxes levied by this article shall be due and payable in monthly installments, on or before the fifteenth day of the month next succeeding the month in which the tax accrued. The taxpayer shall, on or before the fifteenth day of each month, make out and mail to the tax commissioner a return for the preceding month, in the form prescribed by the tax commissioner, showing: (a) The total gross proceeds of his business for that month; (b) the gross proceeds of his business upon
which the tax is based; (c) the amount of the tax for which he is liable; and (d) any further information necessary in the computation and collection of the tax which the tax commissioner may require. A remittance for the amount of the tax shall accompany the return: Provided, That notwithstanding the provisions of section thirty of this article, any such tax collected by the alcohol beverage control commissioner from persons or organizations licensed under authority of article seven, chapter sixty of this code shall be paid into a revolving fund account in the state treasury, designated the drunk driving prevention fund, to be administered by the commission on drunk driving prevention, subject to appropriations by the Legislature: Provided, however, That any balances in the drunk driving prevention fund on the first day of July, one thousand nine hundred eighty-nine, and all moneys received into such fund during the fiscal year commencing the first day of July, one thousand nine hundred eighty-nine, may, up to a maximum of seven hundred fifty thousand dollars, be used by the department of public safety for personal services, employee benefits and unclassified expenditures for the time period commencing the first day of July, one thousand nine hundred eighty-nine and ending the last day of June, one thousand nine hundred ninety, subject to appropriation by the Legislature. A monthly return shall be signed by the taxpayer or his duly authorized agent.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within        is approved       this the 27th day of
        day of        1989.

Governor