

RECEIVED

1989 APR 27 PM 11: 27

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1989

— ● —

ENROLLED

HOUSE BILL No. 2716

(By Del. Whitt & Farley)

— ● —

Passed April 8, 1989

In Effect Ninety Days from Passage

ENROLLED
H. B. 2716

(By DELEGATES WHITT AND FARLEY)

[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.

§11-15-16. Tax return and payment; exception.

1 The taxes levied by this article shall be due and
2 payable in monthly installments, on or before the
3 fifteenth day of the month next succeeding the month
4 in which the tax accrued. The taxpayer shall, on or
5 before the fifteenth day of each month, make out and
6 mail to the tax commissioner a return for the preceding
7 month, in the form prescribed by the tax commissioner,
8 showing: (a) The total gross proceeds of his business for
9 that month; (b) the gross proceeds of his business upon

10 which the tax is based; (c) the amount of the tax for
11 which he is liable; and (d) any further information
12 necessary in the computation and collection of the tax
13 which the tax commissioner may require. A remittance
14 for the amount of the tax shall accompany the return:
15 *Provided*, That notwithstanding the provisions of section
16 thirty of this article, any such tax collected by the
17 alcohol beverage control commissioner from persons or
18 organizations licensed under authority of article seven,
19 chapter sixty of this code shall be paid into a revolving
20 fund account in the state treasury, designated the drunk
21 driving prevention fund, to be administered by the
22 commission on drunk driving prevention, subject to
23 appropriations by the Legislature: *Provided, however,*
24 *That any* balances in the drunk driving prevention fund
25 on the first day of July, one thousand nine hundred
26 eighty-nine, and all moneys received into such fund
27 during the fiscal year commencing the first day of July,
28 one thousand nine hundred eighty-nine, may, up to a
29 maximum of seven hundred fifty thousand dollars, be
30 used by the department of public safety for personal
31 services, employee benefits and unclassified expendi-
32 tures for the time period commencing the first day of
33 July, one thousand nine hundred eighty-nine and ending
34 the last day of June, one thousand nine hundred ninety,
35 subject to appropriation by the Legislature. A monthly
36 return shall be signed by the taxpayer or his duly
37 authorized agent.

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

Fredrick L. Perkins

Chairman Senate Committee

J. L. Latta

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Isaac C. Smith

Clerk of the Senate

Donald T. Fogg

Clerk of the House of Delegates

Pam D. Tucker

President of the Senate

Robert L. Carter

Speaker of the House of Delegates

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

Winston Copeland

Governor

PRESENTED TO THE
GOVERNOR

Date 4/20/89

Time 10:30