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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

FIRST REGULAR SESSION, 1993

— ● —

ENROLLED

Com. Sub. For
HOUSE BILL No. *2451*

(By ~~Delegate~~ *Mr. Spraku, Mr. Chambers,*
and Delegates Gallagher, Brown and
Howours)

— ● —

Passed *April 10,* 1993

In Effect *Ninety Days From* Passage

ENROLLED
COMMITTEE SUBSTITUTE
FOR
H. B. 2451

(By MR. SPEAKER, MR. CHAMBERS, AND
DELEGATES GALLAGHER, BROWN AND HOUVOURAS)

[Passed April 10, 1993; in effect ninety days from passage.]

AN ACT to amend and reenact section thirteen, article sixteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to West Virginia brewpubs; barrel tax; and reporting requirements.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 16. NONINTOXICATING BEER.

§11-16-13. Barrel tax on nonintoxicating beer.

1 (a) There is hereby levied and imposed, in addition to
2 the license taxes provided for in this article, a tax of five
3 dollars and fifty cents on each barrel of thirty-one
4 gallons and in like ratio on each part barrel of nonin-
5 toxicating beer manufactured in this state for sale
6 within this state, whether contained or sold in barrels,
7 bottles or other containers, and a like tax is hereby
8 levied and imposed upon all nonintoxicating beer
9 manufactured outside of this state and brought into this
10 state for sale within this state; but no nonintoxicating

11 beer manufactured, sold or distributed in this state is
12 subject to more than one barrel tax. The brewer
13 manufacturing or producing nonintoxicating beer
14 within this state for sale within this state shall pay the
15 barrel tax on such nonintoxicating beer, and, except as
16 provided otherwise, the distributor who is the original
17 consignee of nonintoxicating beer manufactured or
18 produced outside of this state, or who brings such
19 nonintoxicating beer into this state, shall pay the barrel
20 tax on such nonintoxicating beer manufactured or
21 produced outside of this state: *Provided*, That the barrel
22 tax imposed by this section shall not apply to nonintox-
23 icating beer manufactured by a brewpub.

24 (b) On or before the tenth day of each month during
25 the license period, every brewer or operator of a
26 brewpub who manufactures or produces nonintoxicating
27 beer within this state shall file a report in writing,
28 under oath, to the tax commissioner, in the form
29 prescribed by the tax commissioner, stating its total
30 sales, or in the case of a brewpub, its total estimated
31 production of nonintoxicating beer within this state
32 during that month, and at the same time shall pay the
33 tax levied by this article on such production. On or
34 before the tenth day of each month during the license
35 period, every distributor who is the original consignee
36 of nonintoxicating beer manufactured or produced
37 outside this state or who brings such beer into this state
38 for sale shall file a report in writing, under oath, to the
39 tax commissioner, in the form prescribed by the tax
40 commissioner, stating its total estimated purchases of
41 such nonintoxicating beer during that month, and at the
42 same time shall pay the tax thereon levied by this article
43 for such estimated monthly purchase: *Provided*, That
44 the tax commissioner may allow, or require, a brewer
45 who manufactures or produces nonintoxicating beer
46 outside this state to file the required report and pay the
47 required tax on behalf of its distributor or distributors.
48 Any brewer or distributor or operator of a brewpub who
49 files a report under this subsection may adjust its
50 monthly estimated sales or purchases or production
51 report or reports by filing amended reports by the
52 twenty-fifth day of the reporting month.

53 (c) Every brewer or distributor or operator of a
54 brewpub who files a report under subsection (b) of this
55 section shall file a final monthly report of said sales or
56 purchases or production, in a form and at a time
57 prescribed by the tax commissioner, stating actual
58 nonintoxicating beer sales, purchases, or production and
59 other information which the tax commissioner may
60 require, and shall include a remittance for any barrel
61 tax owed for actual sales or purchases or production
62 made in excess of the amount estimated for that month.

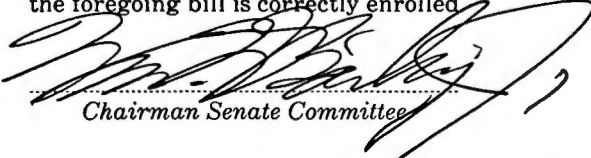
63 (d) Any brewer or distributor or operator of a
64 brewpub who files a report pursuant to subsection (b)
65 of this section reflecting an underestimation of twenty-
66 five percent or more of actual sales or purchases or
67 production of nonintoxicating beer as shown by the
68 report filed pursuant to subsection (c) of this section
69 shall be assessed a penalty of one percent of the total
70 taxes due in such prior month.

71 (e) Brewers and distributors and operators of brew-
72 pubs shall keep all records which relate to the sale or
73 purchase in this state of nonintoxicating beer for a
74 period of three years unless written approval for earlier
75 disposal is granted by the tax commissioner.

76 (f) Brewpubs shall keep such records as required by
77 the federal government and may, in lieu of the record-
78 keeping and reporting requirements contained in
79 subsections (a) through (e) of this section, file copies of
80 the federal reports contemporaneously with the tax
81 commissioner at the time of such filings with the federal
82 government. The filing of duplicate copies of the federal
83 reports with the state tax commissioner shall be deemed
84 as compliance with subsections (a) through (e) of this
85 section.

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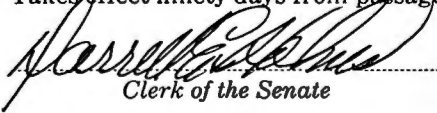
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled


.....
Chairman Senate Committee


.....
Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

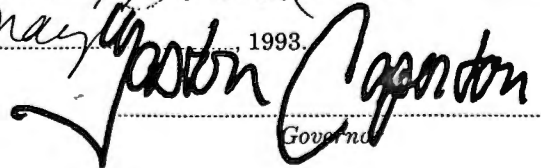

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Clerk of the Senate


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Clerk of the House of Delegates


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President of the Senate


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Speaker of the House of Delegates

The within is approved this the 6th
day of May, 1993.


.....
Governor

PRESENTED TO THE

GOVERNOR,

Date 4/30/93

Time 3:30pm