

WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 2012



ENROLLED

House Bill No. 4087

(By Mr. Speaker, Mr. Thompson, and Delegate Armstead)
[By Request of the Executive]



Passed February 24, 2012

To Take Effect Ninety Days from Passage

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H. B. 4087

(BY MR. SPEAKER, MR. THOMPSON, AND DELEGATE ARMSTEAD)
[BY REQUEST OF THE EXECUTIVE]

[Passed February 24, 2012; to take effect
ninety days from passage.]

AN ACT to amend and reenact §11-13A-3b of the Code of West Virginia, 1931, as amended, relating to the severance and business privilege tax; and continuing the discontinuance of the severance and business privilege tax on the privilege of severing timber.

Be it enacted by the Legislature of West Virginia:

That §11-13A-3b of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 13A. SEVERANCE AND BUSINESS PRIVILEGE TAX.

§11-13A-3b. Imposition of tax on privilege of severing timber.

- 1 (a) *Imposition of tax.* -- For the privilege of engaging or
- 2 continuing within this state in the business of severing timber
- 3 for sale, profit or commercial use, there is hereby levied and
- 4 shall be collected from every person exercising such privilege
- 5 an annual privilege tax.

6 (b) *Rate and measure of tax.* -- The tax imposed in
7 subsection (a) of this section shall be three and twenty-two
8 hundredths percent of the gross value of the timber produced,
9 as shown by the gross proceeds derived from the sale thereof
10 by the producer, except as otherwise provided in this article:
11 *Provided,* That as to timber produced after December 31,
12 2006 the rate of the tax imposed in subsection (a) of this
13 section shall be one and twenty-two hundredths percent of the
14 gross value of the timber produced, as shown by the gross
15 proceeds derived from the sale thereof by the producer,
16 except as otherwise provided in this article.

17 (c) *Tax in addition to other taxes.* -- The tax imposed by
18 this section shall apply to all persons severing timber in this
19 state and shall be in addition to all other taxes imposed by
20 law.

21 (d) *Elimination of tax.* -- Beginning in the tax year 2010
22 and continuing until the imposition of the additional tax on
23 the privilege of severing timber imposed by subsection (c),
24 section four, article thirteen-v of this chapter expires under
25 the authority of subsection (g), section four, article thirteen-v
26 of this chapter, the tax imposed by this section is
27 discontinued. On and after expiration of the additional tax on
28 the privilege of severing timber imposed by subsection (c),
29 section four, article thirteen-v of this chapter, the tax imposed
30 by this section resumes, and shall apply to all persons
31 severing timber in this state at the rate of one and twenty-two
32 hundredths percent of the gross value of the timber produced,
33 as shown by the gross proceeds derived from the sale thereof
34 by the producer, except as otherwise provided in this article.

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

Chairman, House Committee

Chairman, Senate Committee

Originating in the House.

To take effect ninety days from passage.

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within _____ this the _____
day of _____, 2012.

Governor