

March 27, 2019

**VIA HAND DELIVERY**

The Honorable Mac Warner  
Secretary of State  
Building 1, Suite 157-K  
State Capitol  
Charleston, West Virginia 25305

Re: Enrolled Committee Substitute for House Bill 2703

Dear Secretary Warner:

Pursuant to the provisions of section fourteen, article VII of the Constitution of West Virginia, I hereby disapprove and return Enrolled Committee Substitute for House Bill 2703. This bill would provide an increase in the allowable refund of up to 1% for tax collected for fuels lost to evaporation.

Although I appreciate the intent of this bill, it is technically flawed because its title is defective. *See State ex rel. Davis v. Oakley*, 156 W.Va. 154, 191 S.E.2d 610 (1972) (requiring bill titles to provide notice of a bill's contents). Specifically, the bill amends W.Va. Code §11-14C-30, but the title states that the bill amends W.Va. Code §11-14-10.

As a result of this flaw, I disapprove and return Enrolled Committee Substitute for House Bill 2703, but would welcome a similar bill correcting the error noted above in a subsequent legislative session.

Sincerely,

Jim Justice  
Governor

cc: The Hon. Roger Hanshaw  
Speaker of the House of Delegates  
The Hon. Mitch Carmichael  
President of the Senate