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SB 371

FILED

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OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
Regular Session, 2006



ENROLLED

SENATE BILL NO. 371

(By Senator Helmick, et al)



PASSED March 8, 2006

In Effect from Passage

FILED

2006 MAR 22 P 2: 32

OFFICE WEST VIRGINIA
SECRETARY OF STATE

ENROLLED

Senate Bill No. 371

(BY SENATORS HELMICK, FACEMYER, SHARPE, PREZIOSO,
PLYMALE, EDGELL, LOVE, BAILEY, MCCABE, UNGER,
MINEAR, BOLEY, YODER, GUILLS AND SPROUSE)

[Passed March 8, 2006; in effect from passage.]

AN ACT to amend and reenact §11-13A-3b of the Code of West Virginia, 1931, as amended, relating to reducing the rate of tax paid on privilege of severing timber after specified date; and deleting obsolete language.

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 ACT.

§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
- 3 timber for sale, profit or commercial use, there is hereby
- 4 levied and shall be collected from every person exercising
- 5 such privilege 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
9 produced, as shown by the gross proceeds derived from the
10 sale thereof by the producer, except as otherwise provided
11 in this article: *Provided*, That as to timber produced after
12 the thirty-first day of December, two thousand six, the
13 rate of the tax imposed in subsection (a) of this section
14 shall be one and twenty-two hundredths percent of the
15 gross value of the timber produced, as shown by the gross
16 proceeds derived from the sale thereof by the producer,
17 except as otherwise provided in this article.

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

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

Sandy White
.....
Chairman Senate Committee

R. Berry
.....
Chairman House Committee

Originated in the Senate.

In effect from passage.

Darrell E. Stephens
.....
Clerk of the Senate

Deezy D. Suf
.....
Clerk of the House of Delegates

Earl Ray Tomblin
.....
President of the Senate

Robert R.
.....
Speaker House of Delegates

The within *is approved* this the *22nd*
Day of *March*, 2006.

Paul R. Handberg
.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 17 2006

Time 11:15 AM