



Series 12  
(Amendments)

# State of West Virginia

Charleston 25305

G. THOMAS BATTLE  
STATE TAX COMMISSIONER

DIVISION OF  
CIGARETTE, SOFT DRINKS, STORE  
AND GENERAL LICENSE TAXES

September 27, 1965

Robert D. Bailey, Jr.  
Secretary of State  
State of West Virginia  
State Capitol  
Charleston, West Virginia

Dear Sir:

Enclosed are two copies of amended pages of regulations issued by the State Tax Commissioner to establish general operating rules and procedures in the office of the Soft Drinks Tax Division. These amended pages are designated pages 12, 12 (a), and 12 (b $\frac{1}{2}$ ) of Series XII of Chapter 11-19 of the West Virginia Administrative Regulations and are to replace the present page 12 of said Series. Also enclosed is amended page 2 of the index section of said regulations, which replaces the present page 2 of the index section.

I hereby certify that the attached amended pages to the regulations are true and accurate copies of the amendment adopted by the State Tax Commissioner on September 27, 1965.

Very truly yours,

G. Thomas Battle  
State Tax Commissioner

GTB/kc

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THIS DATE 9/28/65

retained in the office of the commissioner.

The certificate will indicate the name of the crown manufacturer and the name of the canner or packer and the quantity and denomination of the crowns.

The canner or packer will file monthly reports on forms prescribed by the commissioner. These reports are due in the office of the commissioner on or before the fifteenth day of the month showing the transactions of the previous month.

(13d) Canning and manufacturing companies located out of West Virginia who have distributors located in West Virginia may elect to operate upon one of two plans:

- (1) Secure Crown Certificates and pay the tax as outlined in preceeding sub-section (13c) or;
- (2) Enter into a contract with the State Tax Commissioner of West Virginia, hereinafter referred to as the Commissioner, whereby the Canner may obtain an inventory of tax imprinted can lids from a can manufacturer by applying for and receiving a "West Virginia Soft Drink Tax Shipping Order", hereinafter referred to as "Shipping Order" which will authorize the Can Manufacturer to ship a specified number of tax imprinted lids of a specified denomination to the Canner who will have the responsibility of accounting for all such lids. The Canner, under the terms of his contract, will not ship any filled cans to his distributor in West Virginia until and unless the Canner has in his possession a West Virginia Soft Drinks Crown Certificate.

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At the time the Certificate is issued by the Soft Drinks Tax Division in the Office of the Commissioner, amount of tax will either be paid by the distributor or the amount of tax will be charged to the distributor's bond account in the same manner as is the tax on bottle crowns. This method allows the Canner to maintain an adequate supply of tax imprinted lids and the Canner is not liable for the tax but is accountable for all lids shipped to him by the Can Manufacturer. This method also allows the distributor in West Virginia to maintain only one stock of filled cans whereas, prior to this method, he was required to maintain one stock of non-tax cans for out-of-state sales and one stock of tax imprinted lids for in-state sales. The distributor will be allowed credit for his out-of-state sales of tax imprinted lids and will pay the tax only on sales made in West Virginia. This method also allows the distributor in West Virginia to receive the applicable discount on West Virginia sales instead of the canner.

- (14) The soft drinks manufacturer shall obtain permission from the commissioner to return soft drinks tax crowns to the crown manufacturer. The crown manufacturer is prohibited from accepting any returns without written authorization from the commissioner.
- (15) The crown manufacturer may not reject any official or tax paid crowns from his inventory without written notice to the commissioner.
- (16) The exchanging, borrowing or purchasing of crowns between soft drink manufacturers is strictly prohibited.

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- (17) Any crown for which credit is being claimed must be stored until the exact count is verified by the commissioner's representative after which credit may be taken in the crown inventory. There is no provision for a cash refund in the usage of crowns. The commissioner shall not authorize the purchase of crowns by any person who is in default in the payment of tax or who has not filed his monthly report as required. Any person who obtains credit shall file a report and remit the tax and such report and tax is due in the commissioner's office on or before the fifteenth day of

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FILING OF ADMINISTRATIVE REGULATIONS

References are to sections in W. Va. Adm. Reg. 11-19, Series XII

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Permits, §§ 3, 6.01 (13c)  
    Revocations, § 3

Powders, § 15

Railways, § 11

Records, § 21

Refunds, § 6.01 (17)

Reports, § 7

Representative Lists, § 18  
    Powders, § 18.01  
    Finished Drinks, § 18.03  
    Syrups, § 18.02

Retail Dealers, § 3.02

Scope, § 1.01

Seizure, § 25

Simple Syrups, §§ 2, 14

Shipping Order (Crowns) § 6.01 (13d)

Stamps, § 5  
    Availability, § 5.02  
    Denomination, § 5.03  
    Discount, § 5.04  
    Cancellation, § 5.06

Taxation Rate, § 4  
    Powders, § 18.01  
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Wholesale Dealers, § 3.01

Wholesale Grocers, § 9

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