WEST VIRGINIA CODE: §11-14A-7

§11-14A-7. Identification markers; fees; civil penalties; criminal penalties.

(a) Registration of motor carriers. -- No person may operate, or cause to be operated, in this state any motor carrier subject to this article without first securing from the Commissioner of Motor Vehicles an identification marker for each motor carrier, except as provided in subsection (b) or (c) of this section. A person who operates, or causes to be operated, in this state more than one motor carrier may obtain an identification marker for each motor carrier: Provided, That such person may also obtain an additional number of identification markers equal to twenty-five percent of the total number of motor carriers in the person's fleet of motor carriers that require identification markers.

(1) Each identification marker for a particular motor carrier shall bear a number. This identification marker shall be displayed on the driver's side of the motor carrier as required by the Commissioner of Motor Vehicles: Provided, That the identification markers issued under the authority of article fourteen-b of this chapter shall be displayed on the exterior portion of both sides of the motor carrier.

(2) The Tax Commissioner, after issuance of any identification marker to a motor carrier, shall cause an internal cross-check to be made in his or her office as to any state tax which he or she administers, to aid in determination of any noncompliance in respect to failure to file returns or payment of tax liabilities. If the Tax Commissioner determines the motor carrier is not in compliance with the requirement to file any tax return or pay any tax liability required by any tax governed by article ten of this chapter, the identification markers issued to that motor carrier by the Commissioner of Motor Vehicles shall be revoked until all the returns are filed and payments made.

(3) The identification markers provided for in this section are valid for a period of one year, ending December 31, each year. A fee of $5 shall be paid to the Commissioner of Motor Vehicles for issuing each identification marker which is reasonably related to the Commissioner of Motor Vehicles' costs of issuing each identification marker.

(4) All tax or returns due under this article shall be paid or returns filed before the issuance of a new identification marker. If the Tax Commissioner determines that a person subject to the requirements of this article has failed to file any return or pay the taxes imposed by this article, the Commissioner of Motor Vehicles shall revoke each identification marker previously issued to that person and shall refuse to issue a new identification marker to that person until all returns are filed and all taxes imposed by this article paid.

(5) Each identification marker shall be removed from a motor carrier:

(A) Prior to the motor carrier being sold or traded in for a different motor carrier;

WV Legislature

(B) When a motor carrier registered under subsection (a) of this section ceases doing business in this state, or requests cancellation of the account authorized under article fourteen-b of this chapter; or

(C) When the identification marker issued under subsection (a) of this section is revoked.

(6) Each identification marker so removed and any additional identification markers issued under the authority of subsection (a) of this section shall within thirty days of removal be returned to the Commissioner of Motor Vehicles.

(b) Trip permit. -- A motor carrier that does not have a motor carrier identification marker issued under subsection (a) of this section may obtain a trip permit which authorizes the motor carrier specified therein to be operated in this state without an identification marker for a period of not more than ten consecutive days beginning and ending on the dates specified on the face of the permit: Provided, That if a motor carrier's identification marker, whether issued by this state or another jurisdiction, has been revoked, the motor carrier may not be issued a trip permit. The fee for this permit is $24.

(1) Fees for trip permits shall be in lieu of the tax otherwise due under this article on account of the vehicles specified in the permit operating in this state during the period of the permit, and no reports of mileage shall be required with respect to that vehicle.

(2) A trip permit shall be carried in the cab of the motor vehicle for which it was issued at all times while it is in this state.

(3) A trip permit may be obtained from the Commissioner of Motor Vehicles or from wire services authorized by the commissioner to issue trip permits. The cost of the telegram or similar transmissions is the responsibility of the motor carrier requesting the trip permit.

(c) Transportation permit. -- The Commissioner of Motor Vehicles is hereby authorized to grant, in his or her discretion, a special permit to a new motor vehicle dealer for use on new motor vehicles driven under their own power from the factory or distributing place of a manufacturer, or other dealer, to a place of business of the new vehicle dealer, or from the place of business of a new vehicle dealer to a place of business of another dealer, or when delivered from the place of business of the new vehicle dealer to the place of business of a purchaser to whom title passes on delivery. A transporter's permit must be carried in the cab of the motor vehicle being transported. A person to whom a transporter's permit is issued shall file the reports required by section five of this article and pay any tax due. The fee for a transporter's permit is $15 and a transporter's permit is valid for the fiscal year for which it is issued unless surrendered or revoked by the Tax Commissioner.

(d) Civil penalties. -- Upon a finding by the Tax Commissioner based upon the best evidence available that a taxpayer, whether the owner, licensee or lessee, or the employee, servant or agent thereof, has performed any of the following acts, the Commissioner of Motor Vehicles shall revoke and refuse to renew the taxpayer's identification marker or trip permit until the

WV Legislature

cause for the revocation is corrected:

(1) Maintains inaccurate or incomplete records;

(2) Fails to respond to written requests for information;

(3) Fails to make records available upon request;

(4) Falsified application for identification markers or trip permit;

(5) Has a prior revocation of identification markers in another jurisdiction without reinstatement in that jurisdiction;

(6) Is delinquent in payment of taxes, but only after the assessment of those taxes is finalized;

(7) Transfers or sells an identification marker or trip permit; or

(8) Receives or purchases from any person not the Commissioner of Motor Vehicles an identification marker or trip permit.

Upon request of the taxpayer, a hearing shall be provided, under the authority of articles ten and ten-a of this chapter prior to the revocation becoming final.

(e) Criminal penalties. --

(1) Any person, whether the person be the owner, licensee or lessee, or the employee, servant or agent thereof, who operates or causes to be operated in this state, a motor carrier in violation of this section, is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than fifty nor more than $500,000; and each day the violation continues or reoccurs constitutes a separate offense.

(2) Any person, whether the person be the owner, licensee or lessee, or the employee, servant or agent thereof, who transfers or sells an identification marker or trip permit is guilty of a felony and, upon conviction thereof, shall be fined not less than $5,000 nor more than $10,000.

(3) Any person, whether the person be the owner, licensee or lessee, or the employee, servant or agent thereof, who receives or purchases from any person not the Commissioner of Motor Vehicles an identification marker or trip permit is guilty of a felony and, upon conviction thereof, shall be fined not less than $5,000 nor more than $10,000.

(f) Notwithstanding the provisions of section five-d, article ten of this chapter, the Tax Commissioner shall deliver to or receive from the commissioner of the Division of Motor Vehicles and the commissioner of the Public Service Commission, the information contained in the application filed by a motor carrier for a trip permit under this section, when the

WV Legislature

information is used to administer a combined trip permit registration program for motor carriers operating in this state, which program may be administered by one agency or any combination of the three agencies, as embodied in a written agreement executed by the head of each agency participating in the program. The agencies have authority to enter into an agreement notwithstanding any provision of this code to the contrary; and the fee for a combined trip permit is $24, which shall be in lieu of the fee set forth in subsection (b) of this section.

WV Legislature