WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1945

ENROLLED
SENATE BILL No. 172

(By Mr. Johnston, By Request)
PASSED March 6, 1945

In Effect 90 days from Passage
ENROLLED

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(By Mr. Johnston, By Request)

(Passed March 6, 1945; in effect ninety days from passage.)

AN ACT to amend and reenact section one, article seven, chapter seventeen of the code of West Virginia, one thousand nine hundred thirty-one, as amended by the acts of the Legislature, regular session, one thousand nine hundred thirty-five, and regular session, one thousand nine hundred thirty-seven, relating to certificates of title for motor vehicles and imposing a tax upon the certification of such titles.

Be it enacted by the Legislature of West Virginia:

That section one, article seven, chapter seventeen of the code of West Virginia, one thousand nine hundred thirty-one,
as amended by chapter sixty-five, acts of the Legislature, regular session, one thousand nine hundred thirty-five, and chapter forty-nine, acts of the Legislature, regular session, one thousand nine hundred thirty-seven, be amended and re-enacted to read as follows:

Section 1. Certificate of Title; Application Tax and Fee.—Certificates of registration of any vehicle or registration plates therefor, whether original issues or duplicates, shall not be issued or furnished by the state road commission or any other officer charged with such duty, unless the applicant therefor already has received, or shall at the same time make application for and be granted, an official certificate of title of such motor vehicle. Such application shall be upon a blank form to be furnished by the state road commission and shall contain a full description of the motor vehicle, which description shall contain the manufacturer's number, the motor number and any distinguishing marks, together with a statement of the applicant's title and of any liens or encumbrances upon such motor vehicles, the names and addresses of the holders of such liens, and such other
information as the state road commission may require.
The application shall be signed and sworn to by the applicant. A tax is hereby imposed upon the privilege of effecting the certification of title of each motor vehicle in the amount equal to two per cent of the value of said motor vehicle at the time of such certification. If the motor vehicle is new, the actual purchase price or consideration to the purchaser thereof shall be the value of said vehicle; if the motor vehicle is a used or second-hand vehicle, the actual price or consideration paid therefor by the purchaser shall be deemed the value thereof for the purposes of this section: *Provided, That so much of the purchase price or consideration as is represented by the exchange of other motor vehicles on which the tax herein imposed has been paid by the vendor shall be deducted from the total actual price or consideration paid for said vehicle, whether the same be new or second-hand.*

No certificate of title for any motor vehicle shall be issued to any applicant unless such applicant shall have paid to the state road commissioner the tax imposed by this section; but the tax imposed by this act shall not
apply to motor vehicles to be registered under sections seventeen and eighteen, article six of this chapter, which are used or to be used exclusively in interstate commerce, nor shall the tax imposed by this act apply to titling of motor vehicles by registered dealers of this state for resale only. The total amount of revenue collected by reason of this tax shall be paid into the state road fund and expended by the state road commissioner in the maintenance and construction of the state's secondary roads. In addition to said tax there shall be a charge of one dollar for each original certificate of title so issued. The state road commissioner, or other officer charged with such duty by the commission, if satisfied that the applicant is the owner of such vehicle, or otherwise entitled to have the same registered in his name, shall thereupon issue to the applicant an appropriate certificate of title over the signature of the official designated by the commission, authenticated by a seal to be procured and used for such purpose. Such certificates shall be numbered consecutively, beginning with number one, and shall contain such description and other evidence of
identification of such motor vehicle as the state road commission may deem proper.

Such certificate shall be good for the life of the car, so long as the same is owned or held by the original holder of such certificate, and need not be renewed annually, or at any other time, except as therein provided.

If, by will or direct inheritance, a person becomes the owner of a vehicle upon which the tax herein imposed has been paid, he shall not be required to pay such tax.

A person who has paid the tax imposed by this section shall not be required to pay the tax a second time for the same vehicle, but he shall be required to pay a charge of one dollar for the certificate of re-title of that vehicle.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

Charles O. Morris
Chairman Senate Committee

Chairman House Committee

Originated in the Senate

Takes effect 90 days from passage

J. Howard Meyers
Clerk of the Senate,

Clerk of the House of Delegates

Donald M. Dickens
President of the Senate

John E. Amos
Speaker House of Delegates

The within approved this the 10th
day of March, 1945.

Walter W. Brooks
Governor

Filed in the office of the Secretary of State

Mar. 10, 1945