

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



172

**ENROLLED**  
**Senate Bill No. 172**  
(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*  
2 *Fee.*—Certificates of registration of any vehicle or regis-  
3 tration plates therefor, whether original issues or dupli-  
4 cates, shall not be issued or furnished by the state road  
5 commission or any other officer charged with such duty,  
6 unless the applicant therefor already has received, or  
7 shall at the same time make application for and be granted,  
8 an official certificate of title of such motor vehicle. Such  
9 application shall be upon a blank form to be furnished  
10 by the state road commission and shall contain a full  
11 description of the motor vehicle, which description  
12 shall contain the manufacturer's number, the motor  
13 number and any distinguishing marks, together with  
14 a statement of the applicant's title and of any liens or  
15 encumbrances upon such motor vehicles, the names and  
16 addresses of the holders of such liens, and such other

17 information as the state road commission may require.  
18 The application shall be signed and sworn to by the  
19 applicant. A tax is hereby imposed upon the privilege  
20 of effecting the certification of title of each motor vehicle  
21 in the amount equal to two per cent of the value of said  
22 motor vehicle at the time of such certification. If the  
23 motor vehicle is new, the actual purchase price or con-  
24 sideration to the purchaser thereof shall be the value  
25 of said vehicle; if the motor vehicle is a used or second-  
26 hand vehicle, the actual price or consideration paid there-  
27 for by the purchaser shall be deemed the value thereof  
28 for the purposes of this section: *Provided*, That so much of  
29 the purchase price or consideration as is represented by  
30 the exchange of other motor vehicles on which the tax  
31 herein imposed has been paid by the vendor shall be  
32 deducted from the total actual price or consideration paid  
33 for said vehicle, whether the same be new or second-hand.  
34 No certificate of title for any motor vehicle shall be  
35 issued to any applicant unless such applicant shall have  
36 paid to the state road commissioner the tax imposed  
37 by this section; but the tax imposed by this act shall not

38 apply to motor vehicles to be registered under sections  
39 seventeen and eighteen, article six of this chapter, which  
40 are used or to be used exclusively in interstate commerce,  
41 nor shall the tax imposed by this act apply to titling  
42 of motor vehicles by registered dealers of this state for  
43 resale only. The total amount of revenue collected by  
44 reason of this tax shall be paid into the state road fund  
45 and expended by the state road commissioner in the  
46 maintenance and construction of the state's secondary  
47 roads. In addition to said tax there shall be a charge  
48 of one dollar for each original certificate of title so issued.

49 The state road commissioner, or other officer charged  
50 with such duty by the commission, if satisfied that the  
51 applicant is the owner of such vehicle, or otherwise entitled  
52 to have the same registered in his name, shall thereupon  
53 issue to the applicant an appropriate certificate of title  
54 over the signature of the official designated by the com-  
55 mission, authenticated by a seal to be procured and  
56 used for such purpose. Such certificates shall be num-  
57 bered consecutively, beginning with number one, and  
58 shall contain such description and other evidence of

59 identification of such motor vehicle as the state road com-  
60 mission may deem proper.

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

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

68 A person who has paid the tax imposed by this section  
69 shall not be required to pay the tax a second time for  
70 the same vehicle, but he shall be required to pay a charge  
71 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 C. Morris  
Chairman Senate Committee

Jack Grout  
Chairman House Committee

Originated in the Senate

Takes effect 90-days from passage

J. Howard Myers  
Clerk of the Senate.

W. Bluff  
Clerk of the House of Delegates

Donald M. Tucker  
President of the Senate

John E. Amos  
Speaker House of Delegates

The within Approved this the 10<sup>th</sup>  
day of March, 1945.

Clarence Medsker  
Governor.

Filed in the office of the Secretary of State

of West Virginia **MAR 10 1945**

W. S. WICK,  
Secretary of State