WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1949

ENROLLED

SENATE BILL No. 258

(By Mr. Bean)

PASSED March 14, 1949

In Effect 90 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, 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, be amended and reenacted to read as follows:

Section 1. Certificates 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 depart-
ment of motor vehicles 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 department of motor vehicles 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 department of motor vehicles 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
present market value at time of transfer or purchase shall be deemed the value thereof for the purpose 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 motor vehicle, whether the same be new or second-hand; if the motor vehicle be acquired through gift, or by any manner whatsoever, unless specifically exempted in this section, the present market value of motor vehicle at the time of the gift or transfer shall be deemed the value thereof for purposes of this section. No certificate of title for any motor vehicle shall be issued to any applicant unless such applicant shall have paid to the department of motor vehicles the tax imposed by this section which shall be two per cent of the true and actual value of the said motor vehicle whether the vehicle be acquired through purchase, by gift, or by any other manner whatsoever except gifts between husband and wife or between parents and children; but the tax imposed by this act shall not apply to motor vehicles to be register-
ed under sections seventeen and eighteen, article six of this
chapter, which are used or to be used in interstate com-
merce, nor shall the tax imposed by this act apply to titling
of motor vehicles by a registered dealer of this state for re-
sale only. The total amount of revenue collected by reason
of this tax shall be paid into the state road fund and ex-
pended by the state road commissioner in the maintenance
and construction of the state’s secondary roads. In addi-
tion to said tax, there shall be a charge of one dollar for
each original certificate of title so issued.

The commissioner of motor vehicles, or other officer
charged with such duty by the department of motor ve-
hicles, if satisfied that the applicant is the owner of such
motor vehicle, or otherwise entitled to have the same
registered in his name, shall thereupon issue to the ap-
plicant an appropriate certificate of title over the sig-
nature of the official designated by the commissioner of
motor vehicles, authenticated by a seal to be procured and
used for such purpose. Such certificates shall be num-
bered consecutively, beginning with number one, and
shall contain such description and other evidence of iden-
5

[Enr. S.B. No. 258]

68 notification of such motor vehicle as the commissioner of
69 motor vehicles may deem proper.

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

74 If, by will or direct inheritance, a person becomes the
75 owner of a motor vehicle upon which the tax herein im-
76 posed has been paid, he shall not be required to pay such
77 tax.

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

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 17th day of March, 1949.

Governor.

Filed in the Office of the Secretary of State of West Virginia MAR 18 1949

D. Pitt O'Brien,
SECRETARY OF STATE