## WEST VIRGINIA LEGISLATURE

**REGULAR SESSION, 1949** 

## ENROLLED

SENATE BILL No. 258

(By Mr. Bean)

PASSED March 17 1949

In Effect 90 days from Passage





## **ENROLLED**

## Senate Bill No. 258

(By Mr. Bean)

[Passed March 12, 1949; 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, 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
- 2 Fee.—Certificates of registration of any vehicle or reg-
- 3 istration plates therefor, whether original issues or du-
- 4 plicates, 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 10 shall contain a full description of the motor vehicle, which description shall contain the manufacturer's number, the 12 13 motor number and any distinguishing marks, together 14 with a statement of the applicant's title and of any liens or encumbrances upon such motor vehicles, the names 15 16 and addresses of the holders of such liens and such other information as the department of motor vehicles may 17 require. The application shall be signed and sworn to by 18 19 the applicant. A tax is hereby imposed upon the privilege of effecting the certification of title of each motor vehicle 20 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 motor 23 vehicle is new, the actual purchase price or consideration to the purchaser thereof shall be the value of said vehicle; 2425 if the motor vehicle is a used or second-hand vehicle, the

present market value at time of transfer or purchase shall 26 27 be deemed the value thereof for the purpose of this section: Provided, That so much of the purchase price or consid-28 29 eration as is represented by the exchange of other motor 30 vehicles on which the tax herein imposed has been paid by the vendor shall be deducted from the total actual price or 31 32 consideration paid for said motor vehicle, whether the 33 same be new or second-hand; if the motor vehicle be acquired through gift, or by any manner whatsoever, unless 34 35 specifically exempted in this section, the present market value of motor vehicle at the time of the gift or transfer 36 37 shall be deemed the value thereof for purposes of this sec-38 tion. No certificate of title for any motor vehicle shall be 39 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 41 actual value of the said motor vehicle whether the vehicle 42 be acquired through purchase, by gift, or by any other 43 manner whatsoever except gifts between husband and 44 45 wife or between parents and children; but the tax imposed by this act shall not apply to motor vehicles to be register47 ed under sections seventeen and eighteen, article six of this chapter, which are used or to be used in interstate commerce, nor shall the tax imposed by this act apply to titling 49 50 of motor vehicles by a registered dealer 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 addi-54 55 tion to said tax, there shall be a charge of one dollar for each original certificate of title so issued. 56 The commissioner of motor vehicles, or other officer 57 charged with such duty by the department of motor ve-59 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 applicant an appropriate certificate of title over the signature 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 numbered consecutively, beginning with number one, and shall contain such description and other evidence of iden-

- 68 tification 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.

Em. 5. D. 140. 200]
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.
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Chairman Senate Committee
(h)
Matthews
Chairman House Committee
Originated in the Senate.
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hand been shown the store
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The within Approved this the 1713
day of MARCH , 1949.
Oken L. Patticon
Governor.
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Filed in the Office of the Secretary of State
of West Virginia MAR 18 1949

D. PITT O'BRIEN,
SECRETARY OF STATE