ENROLLED

SENATE BILL NO. 4

(By Mr. Bean, President)

PASSED May 13, 1955

In Effect from Passage
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Senate Bill No. 4
(By Mr. Bean, Mr. President)

[Passed May 13, 1955; in effect from passage.]

AN ACT to amend and reenact section four, article three, chapter seventeen-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the registration of motor vehicles and to the issuance of certificates of title therefor.

Be it enacted by the Legislature of West Virginia:

That section four, article three, chapter seventeen-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended to read as follows:

Section 4. Application for Certificate of Title; Tax Limitation.—Certificates of registration of any vehicle or registration plates therefor, whether original issue or dupli-
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4 cates, shall not be issued or furnished by the department
5 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 vehicle.
Such application shall be upon a blank form to be furn-
nished by the department of motor vehicles and shall
contain a full description of the vehicle, which descrip-
tion shall contain the manufacturer's serial or identifi-
cation number or other number as determined by the
commissioner and any distinguishing marks, together with
a statement of the applicant's title and of any liens or
encumbrances upon such vehicles, the names and ad-
dresses of the holders of such liens and such other infor-
mation as the department of motor vehicles may require.
The application shall be signed and sworn to by the ap-
licant. A tax is hereby imposed upon the privilege of
effecting the certification of title of each vehicle in the
amount equal to two per cent of the value of said motor
vehicle at the time of such certification. If the vehicle is
new, the actual purchase price or consideration to the
purchaser thereof shall be the value of said vehicle; if
the 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 consider-
atation as is represented by the exchange of other vehicles
on which the tax herein imposed has been paid by the
purchaser shall be deducted from the total actual price
or consideration paid for said vehicle, whether the same
be new or second-hand; if the vehicle be acquired through
gift, or by any manner whatsoever, unless specifically
exempted in this section, the present market value of the
vehicle at the time of the gift or transfer shall be deemed
the value thereof for purposes of this section. No cer-
tificate of title for any 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 said vehicle whether the vehicle be acquired
through purchase, by gift, or by any other manner what-
soever except gifts and bequests between husband and
wife or between parents and children; but the tax imposed by this section shall not apply to vehicles to be registered as class H or class I vehicles, as defined in section one, article ten of this chapter, which are used or to be used in interstate commerce, nor shall the tax imposed by this section apply to titling of vehicles by a registered dealer of this state for resale only, nor shall the tax imposed by this section apply to titling of vehicles by the board of governors, the state board of education, the county boards of education or other public tax supported educational agencies. 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 commission 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: Provided, That the board of governors, the state board of education, the county boards of education or other public tax supported educational agencies, shall be exempted from payment of such charge.
Notwithstanding the provisions of this section, the owners of trailers, semi-trailers and other vehicles not subject to the certificate of title tax prior to enactment of this chapter shall not be required to pay the above mentioned tax upon making application for a certificate of title for such vehicle, but shall be required to pay a fee of one dollar for the issuance of each such certificate of title.

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

If, by will or direct inheritance, a person becomes the owner of a motor 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 motor vehicle, but he shall be required to pay a charge of one dollar for the certificate of re-title of that motor vehicle, except that such tax shall be paid by such
person when the title to such vehicle has been transferred
either in this or another state from such person to an-
other person and transferred back to such person.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

W. J. Beedleman, Jr.
Chairman House Committee

Originated in the Senate.

Takes effect 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 16

day of Mary, 1955.

Governor.

Filed in the Office of the Secretary of State of West Virginia.