

Filed
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WEST VIRGINIA LEGISLATURE


FIRST EXTRAORDINARY SESSION, 1955

ENROLLED

SENATE BILL NO. 4

(By Mr. Dean McPresident)

PASSED May 13 1955

In Effect from Passage



ENROLLED
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-

4 cates, shall not be issued or furnished by the department
5 of motor vehicles or any other officer charged with such
6 duty, unless the applicant therefor already has received,
7 or shall at the same time make application for and be
8 granted, an official certificate of title of such vehicle.
9 Such application shall be upon a blank form to be fur-
10 nished by the department of motor vehicles and shall
11 contain a full description of the vehicle, which descrip-
12 tion shall contain the manufacturer's serial or identifi-
13 cation number or other number as determined by the
14 commissioner and any distinguishing marks, together with
15 a statement of the applicant's title and of any liens or
16 encumbrances upon such vehicles, the names and ad-
17 dresses of the holders of such liens and such other infor-
18 mation as the department of motor vehicles may require.
19 The application shall be signed and sworn to by the ap-
20 plicant. A tax is hereby imposed upon the privilege of
21 effecting the certification of title of each vehicle in the
22 amount equal to two per cent of the value of said motor
23 vehicle at the time of such certification. If the vehicle is
24 new, the actual purchase price or consideration to the

25 purchaser thereof shall be the value of said vehicle; if
26 the vehicle is a used or second-hand vehicle, the present
27 market value at time of transfer or purchase shall be
28 deemed the value thereof for the purpose of this section:
29 *Provided*, That so much of the purchase price or consider-
30 ation as is represented by the exchange of other vehicles
31 on which the tax herein imposed has been paid by the
32 purchaser shall be deducted from the total actual price
33 or consideration paid for said vehicle, whether the same
34 be new or second-hand; if the vehicle be acquired through
35 gift, or by any manner whatsoever, unless specifically
36 exempted in this section, the present market value of the
37 vehicle at the time of the gift or transfer shall be deemed
38 the value thereof for purposes of this section. No cer-
39 tificate of title for any vehicle shall be issued to any
40 applicant unless such applicant shall have paid to the
41 department of motor vehicles the tax imposed by this
42 section which shall be two per cent of the true and actual
43 value of said vehicle whether the vehicle be acquired
44 through purchase, by gift, or by any other manner what-
45 soever except gifts and bequests between husband and

46 wife or between parents and children; but the tax im-
47 posed by this section shall not apply to vehicles to be
48 registered as class H or class I vehicles, as defined in
49 section one, article ten of this chapter, which are used or
50 to be used in interstate commerce, nor shall the tax im-
51 posed by this section apply to titling of vehicles by a
52 registered dealer of this state for resale only, nor shall the
53 tax imposed by this section apply to titling of vehicles by
54 the board of governors, the state board of education, the
55 county boards of education or other public tax supported
56 educational agencies. The total amount of revenue col-
57 lected by reason of this tax shall be paid into the state
58 road fund and expended by the state road commission in
59 the maintenance and construction of the state's secondary
60 roads. In addition to said tax, there shall be a charge of
61 one dollar for each original certificate of title so issued:
62 *Provided*, That the board of governors, the state board
63 of education, the county boards of education or other
64 public tax supported educational agencies, shall be ex-
65 empted from payment of such charge.

66 Notwithstanding the provisions of this section, the
67 owners of trailers, semi-trailers and other vehicles not
68 subject to the certificate of title tax prior to enactment
69 of this chapter shall not be required to pay the above
70 mentioned tax upon making application for a certificate
71 of title for such vehicle, but shall be required to pay a
72 fee of one dollar for the issuance of each such certificate
73 of title.

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

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

82 A person who has paid the tax imposed by this section
83 shall not be required to pay the tax a second time for the
84 same motor vehicle, but he shall be required to pay a
85 charge of one dollar for the certificate of re-title of that
86 motor vehicle, except that such tax shall be paid by such

87 person when the title to such vehicle has been transferred
88 either in this or another state from such person to an-
89 other person and transferred back to such person.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate.

Takes effect FROM passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within approved this the 16
day of May, 1955.

[Signature]
Governor.



Filed in the Office of the Secretary of State
of West Virginia MAY 17 1955

D. PITT O'BRIEN
SECRETARY OF STATE