WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

ENROLLED

SENATE BILL NO. 46

(By Mr. [Name], by request)

PASSED 1957

In Effect [Number] days from Passage

Filed in the Office of the Secretary of State
of West Virginia
D. PITT CURRIE
SECRETARY OF STATE
FEB 6-1957
ENROLLED

Senate Bill No. 46
(By Mr. Martin, by request)

[Passed February 4, 1957; in effect ninety days 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 applications for and issuance of certificates of title for motor vehicles.

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 and reenacted to read as follows:

Section 4. Application for Certificate of Title; Tax.—

2 Certificates of registration of any vehicle or registration
plates therefor, whether original issues or duplicates, shall not be issued or furnished by the department 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 furnished by the department of motor vehicles and shall contain a full description of the vehicle, which description shall contain the manufacturer's serial or identification 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 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 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 sec-
tion: Provided, That so much of the purchase price or
consideration 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 specifi-
cally 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
certificate 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 the said vehicle whether the vehicle be
acquired through purchase, by gift, or by any other man-
ner whatsoever except gifts 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 inter-
testate 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 this state
or any political subdivision thereof, or by any volunteer
fire department organized and incorporated under the
laws of the state of West Virginia for protection of life
or property. 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 addition to said tax, there shall be a charge of
one dollar for each original certificate of title so issued:
Provided, That this state or any political subdivision
thereof, or any such volunteer fire department, 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 another 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 90 days 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 6th day of February, 1957.

[Signature]
Governor

Filed in the Office of the Secretary of State of West Virginia FEB 6-1957

D. Pitt O'Brien
SECRETARY OF STATE