

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1957

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ENROLLED

SENATE BILL NO. 46

(By Mr. Martin, by request.....)

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PASSED Feb 4.....1957

In Effect 90 days from.....Passage



Filed in the Office of the Secretary of State  
of West Virginia.....**FEB 6-1957**  
D. PITT O'BRIEN  
SECRETARY OF STATE

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**Senate Bill No. 46**

(By MR. MARTIN, BY REQUEST)

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[Passed February 4, 1957; in effect ninety days from passage.]

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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

3 plates therefor, whether original issues or duplicates,  
4 shall not be issued or furnished by the department of  
5 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  
15 with a statement of the applicant's title and of any  
16 liens or encumbrances upon such vehicles, the names  
17 and addresses of the holders of such liens and such other  
18 information as the department of motor vehicles may re-  
19 quire. The application shall be signed and sworn to by  
20 the applicant. A tax is hereby imposed upon the privilege  
21 of 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 sec-  
29 tion: *Provided*, That so much of the purchase price or  
30 consideration as is represented by the exchange of other  
31 vehicles on which the tax herein imposed has been paid  
32 by the purchaser shall be deducted from the total actual  
33 price or consideration paid for said vehicle, whether the  
34 same be new or second-hand; if the vehicle be acquired  
35 through gift, or by any manner whatsoever, unless specifi-  
36 cally exempted in this section, the present market value  
37 of the vehicle at the time of the gift or transfer shall be  
38 deemed the value thereof for purposes of this section. No  
39 certificate 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  
43 actual value of the said vehicle whether the vehicle be  
44 acquired through purchase, by gift, or by any other man-

45 ner whatsoever except gifts between husband and wife  
46 or between parents and children; but the tax imposed by  
47 this section shall not apply to vehicles to be registered as  
48 class H or class I vehicles, as defined in section one, article  
49 ten of this chapter, which are used or to be used in in-  
50 terstate commerce, nor shall the tax imposed by this  
51 section apply to titling of vehicles by a registered dealer  
52 of this state for resale only, nor shall the tax imposed  
53 by this section apply to titling of vehicles by this state  
54 or any political subdivision thereof, or by any volunteer  
55 fire department organized and incorporated under the  
56 laws of the state of West Virginia for protection of life  
57 or property. The total amount of revenue collected by  
58 reason of this tax shall be paid into the state road fund  
59 and expended by the state road commissioner in the  
60 maintenance and construction of the state's secondary  
61 roads. In addition to said tax, there shall be a charge of  
62 one dollar for each original certificate of title so issued:  
63 *Provided*, That this state or any political subdivision  
64 thereof, or any such volunteer fire department, shall be  
65 exempted 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 of  
71 title for such vehicle, but shall be required to pay a fee  
72 of one dollar for the issuance of each such certificate of  
73 title.

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

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

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

87 paid by such person when the title to such vehicle has  
88 been transferred either in this or another state from such  
89 person to another person and transferred back to such  
90 person.

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

*E. Brockout*  
Chairman Senate Committee

*Joseph H. Gibson*  
Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

*Thomas Meyers*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*Ralph A. Bean*  
President of the Senate

*W. G. Fanning*  
Speaker House of Delegates

The within approved this the 6th  
day of February, 1957.

*Keith Henderson*  
Governor



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D. PITT O'BRIEN  
SECRETARY OF STATE