

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1959



ENROLLED

HOUSE BILL No. 256

(By Mr. Watson & Seibert)



PASSED March 10 1959

In Effect July 1, 1959 Passage



Filed in Office of the Secretary of State  
of West Virginia

MAR 16 1959

JOE F. BURDETT  
SECRETARY OF STATE

256

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(By MR. WATSON and MR. SEIBERT)

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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 motor and other vehicles and including among other things motor vehicle administration, registration, certificates of title and the fees and taxes imposed in connection therewith.

*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. Such  
9 application shall be upon a blank form to be furnished by  
10 the department of motor vehicles and shall contain a full  
11 description of the vehicle, which description shall contain  
12 the manufacturer's serial or identification number or other  
13 number as determined by the commissioner and any dis-  
14 tinguishing marks, together with a statement of the appli-  
15 cant's title and of any liens or encumbrances upon such  
16 vehicle, the names and addresses of the holders of such  
17 liens and such other information as the department of  
18 motor vehicles may require. The application shall be sign-  
19 ed and sworn to by the applicant. A tax is hereby imposed  
20 upon the privilege of affecting the certification of title of  
21 each vehicle in the amount equal to two per cent of the  
22 value of said motor vehicle at the time of such certifica-  
23 tion. If the vehicle is new, the actual purchase price or  
24 consideration to the purchaser thereof shall be the value  
25 of said vehicle; if the vehicle is a used or second-hand ve-  
26 hicle, the present market value at time of transfer or pur-

27 chase shall be deemed the value thereof for the purpose of  
28 this section: *Provided*, That if said motor vehicle is pur-  
29 chased in the state of West Virginia, so much of the pur-  
30 chase price or consideration as is represented by the  
31 exchange of other vehicles on which the tax herein im-  
32 posed has been paid by the purchaser shall be deducted  
33 from the total actual price or consideration paid for said  
34 vehicle, whether the same be new or second-hand; if  
35 the vehicle be acquired through gift, or by any man-  
36 ner whatsoever, unless specifically exempted in this sec-  
37 tion, the present market value of the vehicle at the time  
38 of the gift or transfer shall be deemed the value thereof  
39 for purposes of this section. No certificate of title for any  
40 vehicle shall be issued to any applicant unless such appli-  
41 cant shall have paid to the department of motor vehicles  
42 the tax imposed by this section which shall be two per cent  
43 of the true and actual value of said vehicle whether the  
44 vehicle be acquired through purchase, by gift, or by any  
45 other manner whatsoever except gifts between husband  
46 and wife or between parents and children; but the tax  
47 imposed by this section shall not apply to vehicles to be

48 registered as class H or class I vehicles, as defined in sec-  
49 tion one, article ten of this chapter, which are used or to  
50 be used in interstate commerce, nor shall the tax imposed  
51 by this section apply to titling of vehicles by a registered  
52 dealer of this state for resale only, nor shall the tax im-  
53 posed by this section apply to titling of vehicles by this  
54 state, or any political subdivision thereof, or by any vol-  
55 unteer fire department organized and incorporated under  
56 the laws of the state of West Virginia for protection of  
57 life 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 own-  
67 ers of trailers, semi-trailers and other vehicles not sub-  
68 ject to the certificate of title tax prior to enactment of this

69 chapter shall not be required to pay the abovementioned  
70 tax upon making application for a certificate of title for  
71 such vehicle, but shall be required to pay a fee of one  
72 dollar for the issuance of each such certificate of title.

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

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

81 A person who has paid the tax imposed by this section  
82 shall not be required to pay the tax a second time for the  
83 same motor vehicle, but he shall be required to pay a  
84 charge of one dollar for the certificate of retitling of that  
85 motor vehicle, except that such tax shall be paid by such  
86 person when the title to such vehicle has been transferred  
87 either in this or another state from such person to another  
88 person and transferred back to such person.

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

*W. M. Jaeger Jr.*  
Chairman, Senate Committee

*J. F. Keem*  
Chairman House Committee

Originated in the House of Delegates

Takes effect *July 1, 1959* passage.

*Thomas Myers*  
Clerk of the Senate

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

*Ralph Bean*  
President of the Senate

*H. R. Peeley*  
Speaker, House of Delegates

The within *approved* this the *16th*

day of *March*, 1959.

*W. H. Anderson*  
Governor

