

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961



ENROLLED

HOUSE BILL No. 167

(By Mr. *Comm. Sub. for*)



PASSED *March 8th,* 1961

In Effect *July 1st,* 1961



Filed in Office of the Secretary of State  
of West Virginia *March 16, 1961*  
JOE F. BURDETT  
SECRETARY OF STATE

167

**ENROLLED**

COMMITTEE SUBSTITUTE FOR

**House Bill No. 167**

(Originating in the Committee on Finance.)

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[Passed March 8, 1961; in effect July 1, 1961.]

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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, shall
- 4 not be issued or furnished by the department of motor

5 vehicles or any other officer charged with such duty, un-  
6 less the applicant therefor already has received, or shall  
7 at the same time make application for and be granted,  
8 an official certificate of title of such vehicle. Such appli-  
9 cation shall be upon a blank form to be furnished by the  
10 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  
13 other number as determined by the commissioner and any  
14 distinguishing marks, together with a statement of the  
15 applicant's title and of any liens or encumbrances upon  
16 such vehicle, the names and addresses of the holders of  
17 such liens and such other information as the department  
18 of motor vehicles may require. The application shall be  
19 signed and sworn to by the applicant. A tax is hereby  
20 imposed upon the privilege of affecting the certification  
21 of title of each vehicle in the amount equal to three per  
22 cent of the value of said motor vehicle at the time of such  
23 certification. If the vehicle is new, the actual purchase  
24 price or consideration to the purchaser thereof shall be  
25 the value of said vehicle; if the vehicle is a used or

26 second-hand vehicle, the present market value at time of  
27 transfer or purchase shall be deemed the value thereof  
28 for the purpose of this section: *Provided, however,* That  
29 if said motor vehicle is purchased in the state of West  
30 Virginia, so much of the purchase price or consideration  
31 as is represented by the exchange of other vehicles on  
32 which the tax herein imposed has been paid by the pur-  
33 chaser shall be deducted from the total actual price or  
34 consideration paid for said vehicle, whether the same be  
35 new or second-hand; if the vehicle be acquired through  
36 gift, or by any manner whatsoever, unless specifically  
37 exempted in this section, the present market value of the  
38 vehicle at the time of the gift or transfer shall be deemed  
39 the value thereof for purposes of this section. No certifi-  
40 cate of title for any vehicle shall be issued to any appli-  
41 cant unless such applicant shall have paid to the depart-  
42 ment of motor vehicles the tax imposed by this section  
43 which shall be three per cent of the true and actual value  
44 of said vehicle whether the vehicle be acquired through  
45 purchase, by gift, or by any other manner whatsoever  
46 except gifts between husband and wife or between par-

47 ents and children; but the tax imposed by this section  
48 shall not apply to vehicles to be registered as Class H  
49 or Class I vehicles, as defined in section one, article ten  
50 of this chapter, which are used or to be used in interstate  
51 commerce, nor shall the tax imposed by this section apply  
52 to titling of vehicles by a registered dealer of this state  
53 for resale only, nor shall the tax imposed by this section  
54 apply to titling of vehicles by this state or any political  
55 subdivision thereof, or by any volunteer fire department  
56 organized and incorporated under the laws of the state of  
57 West Virginia for protection of life or property. The total  
58 amount of revenue collected by reason of this tax shall  
59 be paid into the state road fund and expended by the  
60 state road commissioner for matching federal aid funds  
61 allocated for West Virginia. In addition to said tax, there  
62 shall be a charge of one dollar for each original certificate  
63 of title so issued: *Provided*, That this state or any political  
64 subdivision thereof, or any such volunteer fire depart-  
65 ment, shall be 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  
69 this chapter shall not be required to pay the abovementioned  
70 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 vehicle,  
75 so long as the same is owned or held by the original  
76 holder of such certificate, and need not be renewed annually,  
77 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 imposed  
80 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  
84 the same motor vehicle, but he shall be required to pay a  
85 charge of one dollar for the certificate of retitle 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 another  
89 person and transferred back to such person.

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

Harold Davis, Jr.  
Chairman Senate Committee

Mr. H. H. Withrow  
Chairman House Committee

Originated in the House.

Takes effect July 1<sup>st</sup>, 1961 passage.

Donald Meyer  
Clerk of the Senate

C. Blankenship  
Clerk of the House of Delegates

Howard W. Carson  
President of the Senate

Julius W. Singleton Jr.  
Speaker House of Delegates

The within approved this the 16<sup>th</sup>  
day of March, 1961.

W. M. Baum  
Governor

