WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED
SENATE BILL NO. 203

By Mr. President and Mr. Speaker

PASSED Mar 6, 1963

In Effect from Passage

Filed in Office of the Secretary of State of West Virginia 3-14-63

JOE F. BURDETT
SECRETARY OF STATE
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 certificates of titles to motor vehicles and a tax upon the privilege of effecting the certification of title of each vehicle.

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 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 con-
tain 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
applicants title and of any liens or encumbrances upon
such vehicle, 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 three per cent
of the value of said motor vehicle at the time of such cer-
tification. 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 section: Provided, That if said motor vehicle is purchased in the state of West Virginia, 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 specifically 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 three per cent of the true and actual value of said vehicle whether the vehicle be acquired through purchase, by gift, or by any other other manner 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 vehicles, as defined in section one, article ten of this chapter, which are used or to be used in interstate 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 for matching federal aid funds allocated for West Virginia. In addition to said tax, there shall be a charge of one dollar for each original certificate of title so issued: Provided, however, 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 own-
ers of trailers, semitrailers 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 hold-
er 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 im-
posed 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 retitle of that
motor vehicle, except that such tax shall be paid by such
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.

[Signature: Ray Parker]
Chairman Senate Committee

[Signature: E. L. Franklin]
Chairman House Committee

Originated in the Senate.

Takes effect from passage.

[Signature: A. B. McGraw]
Clerk of the Senate

[Signature: W. R. Beasley]
Clerk of the House of Delegates

[Signature: Howard McCaron]
President of the Senate

[Signature: Julius W. Smalley, Jr.]
Speaker House of Delegates

The within approved this the 13th
day of March, 1963.

[Signature: W. T. Barnett]
Governor