

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963

ENROLLED

SENATE BILL NO. 203

Mr Carson (By Mr. *Mr. President and Mr Smith*)

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

#203

ENROLLED

Senate Bill No. 203

(By MR. CARSON, MR. PRESIDENT and MR. SMITH)

[Passed March 6, 1963; in effect 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 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,

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 con-
12 tain 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 applicants 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 effecting the certification of
21 title of each vehicle in the amount equal to three per cent
22 of the value of said motor vehicle at the time of such cer-
23 tification. If the vehicle is new, the actual purchase price
24 or consideration to the purchaser thereof shall be the

25 value of said vehicle; if the vehicle is a used or second-
26 hand vehicle, the present market value at time of transfer
27 or purchase shall be deemed the value thereof for the pur-
28 pose of this section: *Provided*, That if said motor vehicle
29 is purchased in the state of West Virginia, so much of the
30 purchase 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 the
35 vehicle be acquired through gift, or by any manner what-
36 soever, unless specifically exempted in this section, the
37 present market value of the vehicle at the time of the gift
38 or transfer shall be deemed the value thereof for purposes
39 of this section. No certificate of title for any vehicle shall
40 be issued to any applicant unless such applicant shall
41 have paid to the department of motor vehicles the tax im-
42 posed by this section which shall be three per cent of the
43 true and actual value of said vehicle whether the vehicle
44 be acquired through purchase, by gift, or by any other
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 vehicles, as defined in section one,
49 article ten of this chapter, which are used or to be used
50 in interstate commerce, nor shall the tax imposed by this
51 section apply to titling of vehicles by a registered dealer of
52 this State for resale only, nor shall the tax imposed by this
53 section apply to titling of vehicles by this State or any
54 political subdivision thereof, or by any volunteer fire de-
55 partment organized and incorporated under the laws of
56 the state of West Virginia for protection of life or prop-
57 erty. The total amount of revenue collected by reason of
58 this tax shall be paid into the state road fund and ex-
59 pended by the state road commissioner for matching fed-
60 eral aid funds allocated for West Virginia. In addition to
61 said tax, there shall be a charge of one dollar for each
62 original certificate of title so issued: *Provided, however,*
63 That this state or any political subdivision thereof, or any
64 such volunteer fire department, shall be exempted from
65 payment of such charge.

66 Notwithstanding the provisions of this section, the own-

67 ers of trailers, semitrailers and other vehicles not subject
68 to the certificate of title tax prior to enactment of this
69 chapter shall not be required to pay the above-mentioned
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 hold-
75 er of such certificate, and need not be renewed annually,
76 or 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.

O. Ray Parker
Chairman Senate Committee

Erhel L. Brandt
Chairman House Committee

Originated in the Senate.

Takes effect from passage.

Howard Myers
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard W. Carson
President of the Senate

Julius W. Supton Jr.
Speaker House of Delegates

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

W. W. Barron
Governor