WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1967

ENROLLED

SENATE BILL NO. 315

(By Mr. Carson, President, and Mr. Carrigan, Original Author)

PASSED March 11, 1967

In Effect Ninety days from Passage

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-21-67
ENROLLED
FINANCE
COMMITTEE SUBSTITUTE
FOR
Senate Bill No. 315
(MR. CARSON [MR. PRESIDENT] and MR. CARRIGAN
original sponsors)

[Passed March 11, 1967; in effect ninety days from passage.]

AN ACT to amend and reenact sections two, six and ten, article
twenty-two, chapter eleven of the code of West Virginia,
one thousand nine hundred thirty-one, as amended, relating to the imposition of a state and county excise tax
on the privilege of transferring real property.

Be it enacted by the Legislature of West Virginia:

That sections two, six and ten, article twenty-two, chapter
eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to
read as follows:
ARTICLE 22. EXCISE TAX ON PRIVILEGE OF TRANSFERRING REAL PROPERTY.

§11-22-2. Rate of tax; when and by whom payable.

Every person who delivers, accepts or presents for recording any document, or in whose behalf any document is delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a state excise tax upon the privilege of transferring title to real estate at the rate of one dollar and ten cents for each five hundred dollars value or fraction thereof as represented by such document as defined in section one hereof, which state tax shall be payable at the time of delivery, acceptance or presenting for recording of such document.

Effective January first, one thousand nine hundred sixty-eight and thereafter, there is hereby imposed an additional county excise tax for the privilege of transferring title to real estate at the rate of fifty-five cents for each five hundred dollars value or fraction thereof as represented by such document as defined in section one hereof, which county tax shall be payable at the time
of delivery, acceptance or presenting for recording of such document. The additional tax hereby imposed is declared to be a county tax and to be used for county purposes: Provided, That only one such state tax and one such county tax shall be paid on any one document and shall be collected in the county where the document is first admitted to record, and, the same shall be paid by the grantor therein unless the grantee accepts the same without such tax having been paid, in which event such tax shall be paid by the grantee: Provided, however, that on any transfer of real property from a trustee or a county clerk transferring real estate sold for taxes, such tax shall be paid by the grantee.

§11-22-6. Duties of clerk; declaration of consideration or value; disposition and use of proceeds.

When any instrument on which the tax as herein provided is imposed is offered for recordation, the clerk of county court shall ascertain and compute the amount of the tax due thereon and shall ascertain if stamps in the proper amount are attached thereto as a prerequisite to acceptance of the instrument for recordation.
When offered for recording, each instrument subject to the tax as herein provided shall have appended on the face or at the end thereof, a statement or declaration signed by the grantor, grantee or other responsible party familiar with the transaction involved declaring the consideration paid for or the value of the property thereby conveyed. Such declaration may be in the following language:

"DECLARATION OF CONSIDERATION OR VALUE

I hereby declare:

(a) The total consideration paid for the property conveyed by the document to which this declaration is appended is $__________; or,

(b) The true and actual value of the property transferred by the document to which this declaration is appended is, to the best of my knowledge and belief $__________; or,

(c) The proportion of all the property included in the document to which this declaration is appended which is real property located in West Virginia is _________%; the value of all the property $__________; the value of real estate in West Virginia is $__________; or,
(d) This deed conveys real estate located in more than one county in West Virginia; the total consideration paid for, or actual cash value of, all the real estate located in West Virginia conveyed by this document is $\ldots$; and documentary stamps showing payment of all of the excise tax on all of said real estate are attached to an executed counterpart of this deed recorded in \ldots county.

Given under my hand this \ldots day of \ldots, 19\ldots

Signature \ldots (Indicate whether grantor, grantee, or other interest in conveyance).

\ldots Address

Such declaration shall be considered by the clerk in ascertaining the correct number of stamps required, and if declaration (d) is used no stamps shall be required on the duplicate deed to which it is attached and such duplicate deed shall be admitted to record, and when recorded shall have the same effect for all purposes as if stamps were attached thereto.
The clerk shall, at the end of the month, pay all of the proceeds collected from the sale of stamps for the state excise tax to the state auditor in the manner provided by law which shall be credited to the state general revenue fund.

The clerk shall, at the end of the month, pay all of the proceeds collected from the sale of stamps for the county excise tax into the county general fund for the use of the county.

§11-22-10. Erroneous collections; refund.

Any person who may have been required to pay the state tax provided for in this article because of any mistake of law or fact or because the tax herein provided for was improperly collected may apply for a refund thereof either to the county clerk receiving such payment, or to the state auditor.

Any person who may have been required to pay the county tax provided for in this article because of any mistake of law or fact or because the tax herein provided for was improperly collected may apply for a refund thereof to the county clerk receiving such payment.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William J. Sampson  
Chairman Senate Committee

Clayton C. Davidson  
Chairman House Committee

Originated in the Senate.

To take effect 90 days from passage.

J. Howard May  
Clerk of the Senate

[Blank handwriting]  
Clerk of the House of Delegates

Howard W. Carson  
President of the Senate

W. Saban White  
Speaker House of Delegates

The within approved this the 17

day of March, 1967.

Hulet C. Smith  
Governor
PRESENTED TO THE GOVERNOR

Date  3/17/67
Time   2:30pm