

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1971

ENROLLED

HOUSE BILL No. 1031

(By Mr. SPEAKER MR. BOJARSKY AND  
MR. SEIBERT)

PASSED MARCH 12, 1971

In Effect APRIL 1, 1971 Passage



1031

# House Bill No. 1031

(By MR. SPEAKER, MR. BOIARSKY, and MR. SEIBERT)

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[Passed March 12, 1971; in effect April 1, 1971.]

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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 the application for certificate of title and tax for privilege of certification of title.

*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 to read as follows:

**ARTICLE 3. ORIGINAL AND RENEWAL OF REGISTRATION;  
ISSUANCE OF CERTIFICATES OF TITLE.**

**§17A-3-4. Application for certificate of title; tax for privilege of certification of title.**

- 1 Certificates of registration of any vehicle or registration
- 2 plates therefor, whether original issues or duplicates,

3 shall not be issued or furnished by the department of  
4 motor vehicles or any other officer charged with such  
5 duty, unless the applicant therefor already has received,  
6 or shall at the same time make application for and be  
7 granted, an official certificate of title of such vehicle.  
8 Such application shall be upon a blank form to be  
9 furnished by the department of motor vehicles and shall  
10 contain a full description of the vehicle, which descrip-  
11 tion shall contain the manufacturer's serial or identifica-  
12 tion number or other number as determined by the  
13 commissioner and any distinguishing marks, together  
14 with a statement of the applicant's title and of any liens  
15 or encumbrances upon such vehicle, the names and  
16 addresses of the holders of such liens and such other  
17 information as the department of motor vehicles may  
18 require. The application shall be signed and sworn to  
19 by the applicant. A tax is hereby imposed upon the  
20 privilege of effecting the certification of title of each  
21 vehicle in the amount equal to five percent of the value  
22 of said motor vehicle at the time of such certification.  
23 If the vehicle is new, the actual purchase price or con-

24 sideration to the purchaser thereof shall be the value of  
25 said vehicle; if the vehicle is a used or secondhand  
26 vehicle, the present market value at time of transfer or  
27 purchase shall be deemed the value thereof for the  
28 purpose of this section: *Provided*, That so much of the  
29 purchase price or consideration as is represented by the  
30 exchange of other vehicles on which the tax herein  
31 imposed has been paid by the purchaser shall be de-  
32 ducted from the total actual price or consideration paid  
33 for said vehicle, whether the same be new or secondhand;  
34 if the vehicle be acquired through gift, or by any manner  
35 whatsoever, unless specifically exempted in this section,  
36 the present market value of the vehicle at the time of  
37 the gift or transfer shall be deemed the value thereof  
38 for the purposes of this section. No certificate of title for  
39 any vehicle shall be issued to any applicant unless such  
40 applicant shall have paid to the department of motor  
41 vehicles the tax imposed by this section which shall be  
42 five percent of the true and actual value of said vehicle  
43 whether the vehicle be acquired through purchase, by  
44 gift, or by any other manner whatsoever except gifts

45 between husband and wife or between parents and  
46 children: *Provided*, That husband or wife, or parents  
47 or children previously have paid said tax on the vehicle  
48 so transferred to the state of West Virginia. The tax im-  
49 posed by this section shall not apply to vehicles to be  
50 registered as Class H vehicles, or Class S vehicles, as  
51 defined in section one, article ten of this chapter, which  
52 are used or to be used in interstate commerce, nor shall  
53 the tax imposed by this section apply to titling of  
54 vehicles by a registered dealer of this state for resale  
55 only, nor shall the tax imposed by this section apply  
56 to titling of vehicles by this state or any political sub-  
57 division thereof, or by any volunteer fire department  
58 organized and incorporated under the laws of the state  
59 of West Virginia for protection of life or property. The  
60 total amount of revenue collected by reason of this tax  
61 shall be paid into the state road fund and expended by  
62 the state road commissioner for matching federal aid  
63 funds allocated for West Virginia. In addition to said  
64 tax, there shall be a charge of two dollars for each origi-  
65 nal certificate of title or duplicate certificate of title so

66 issued: *Provided, however,* That this state or any politi-  
67 cal subdivision thereof, or any such volunteer fire depart-  
68 ment, shall be exempted from payment of such charge.

69 Such certificate shall be good for the life of the vehicle,  
70 so long as the same is owned or held by the original  
71 holder of such certificate, and need not be renewed an-  
72 nually, or any other time, except as herein provided.

73 If, by will or direct inheritance, a person becomes the  
74 owner of a motor vehicle and the tax herein imposed  
75 previously has been paid, to the department of motor  
76 vehicles on that vehicle, he shall not be required to pay  
77 such tax.

78 A person who has paid the tax imposed by this section  
79 shall not be required to pay the tax a second time for  
80 the same motor vehicle, but he shall be required to pay  
81 a charge of two dollars for the certificate of retitle of that  
82 motor vehicle, except that such tax shall be paid by such  
83 person when the title to such vehicle has been transferred  
84 either in this or another state from such person to another  
85 person and transferred to such person.

86 Notwithstanding any provisions of this code to the

87 contrary, the owners of trailers, semi-trailers and other  
88 vehicles not subject to the certificate of title tax prior  
89 to the enactment of this chapter shall be subject to the  
90 privilege tax imposed by this section: *Provided, how-*  
91 *ever,* That mobile homes, house trailers, modular homes  
92 and similar nonmotive propelled vehicles susceptible  
93 of being moved upon the highways but primarily de-  
94 signed for habitation and occupancy, rather than for  
95 transporting persons or property, shall not be subject to  
96 the tax imposed by this section, but shall be taxable  
97 under the provisions of article fifteen and fifteen-a of  
98 chapter eleven of this code.

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

*Fred A. Rice*  
Chairman Senate Committee

*Phyllis R. Rutledge*  
Chairman House Committee

Originated in the House.

Takes effect April 1, 1971.

*Howard Myers*  
Clerk of the Senate

*W. Blankenship*  
Clerk of the House of Delegates

*Ernest B. Cant*  
President of the Senate

*Lewis N. McManus*  
Speaker House of Delegates

The within approved this the 31<sup>st</sup>  
day of March, 1971.

*Arch A. Moore, Jr.*  
Governor



PRESENTED TO THE  
GOVERNOR

Date 3/16/71

Time 1:25 p.m.