WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1971

ENROLLED

HOUSE BILL No. 1031

(By Mr. Speaker, Mr. Boomsma and Mr. Seibert)

PASSED MARCH 12, 1971

In Effect APRIL 1, 1971
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 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 contain 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 applicant's 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 five percent of the value of said motor vehicle at the time of such certification. If the vehicle is new, the actual purchase price or con-
sideration to the purchaser thereof shall be the value of said vehicle; if the vehicle is a used or secondhand 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 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 secondhand; 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 the 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 five percent of the true and actual value of said vehicle whether the vehicle be acquired through purchase, by gift, or by any other manner whatsoever except gifts
between husband and wife or between parents and
children: Provided, That husband or wife, or parents
or children previously have paid said tax on the vehicle
so transferred to the state of West Virginia. The tax im-
posed by this section shall not apply to vehicles to be
registered as Class H vehicles, or Class S 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 sub-
division 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 two dollars for each origi-
nal certificate of title or duplicate 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.

Such certificate shall be good for the life of the vehicle, so long as the same is owned or held by the original holder 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 and the tax herein imposed previously has been paid, to the department of motor vehicles on that vehicle, 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 two dollars 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 either in this or another state from such person to another person and transferred to such person.

Notwithstanding any provisions of this code to the
contrary, the owners of trailers, semi-trailers and other vehicles not subject to the certificate of title tax prior to the enactment of this chapter shall be subject to the privilege tax imposed by this section: Provided, however, That mobile homes, house trailers, modular homes and similar nonmotive propelled vehicles susceptible of being moved upon the highways but primarily designed for habitation and occupancy, rather than for transporting persons or property, shall not be subject to the tax imposed by this section, but shall be taxable under the provisions of article fifteen and fifteen-a of chapter eleven of this code.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect April 1, 1971.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 31st day of March, 1971.

Governor