WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1977

ENROLLED

HOUSE BILL No. 1408

(By Mr. [Name]

PASSED April 1, 1977

In Effect from Passage
ENROLLED

H. B. 1403

(By Mr. Teets)

[Passed April 7, 1977; 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 exempting from certification of title tax vehicles of ambulance squads organized and incorporated under the laws of the state of West Virginia as a nonprofit corporation.

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:

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; penalty for false swearing.

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 a 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 encum-
brances upon such vehicle, the names and addresses of the holders of such liens and such other information as the de-
partment 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 considera-
tion 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, however, 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 imposed 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-
divisions thereof, or by any volunteer fire department or
duly chartered rescue or ambulance squad organized and
incorporated under the laws of the state of West Virginia as a
nonprofit corporation 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 commissioner
of highways for matching federal aid funds allocated for West
Virginia. In addition to said tax, there shall be a charge of two
dollars for each original certificate of title or duplicate certif-
icate of title so issued: Provided further, That this state or any
political subdivision thereof, or any such volunteer fire depart-
ment, or duly chartered rescue squad, 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 reticle 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 back to such person.

Notwithstanding any provisions of this code to the contrary,
the owners of trailers, semitrailers and other vehicles not sub-
dject 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, 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 trans-
porting persons or property, or any vehicle operated on a non-
profit basis and used exclusively for the transportation of
mentally retarded or physically handicapped children when the
application for certificate of registration for such vehicle is
accompanied by an affidavit stating that such vehicle will be
operated on a nonprofit basis and used exclusively for the
transportation of mentally retarded and physically handicapped
children, shall not be subject to the tax imposed by this section,
but shall be taxable under the provisions of articles fifteen and
fifteen-a of chapter eleven of this code.

If any person making any affidavit required under any pro-
vision of this section, shall therein knowingly swear falsely, or
if any person shall counsel, advise, aid or abet another in the
commission of false swearing, he shall be guilty of a misde-
meanor, and, on conviction thereof, shall be fined not more
than one hundred dollars or be imprisoned in the county jail
for a period not to exceed thirty days, or in the discretion of
the court be subject to both such fine and imprisonment.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Claude T. Chastain Jr.  
Chairman House Committee

Originated in the House.
Takes effect from passage.

J. William  
Clerk of the Senate

C. Blankenship  
Clerk of the House of Delegates

W. Bishara  
President of the Senate

Donald L. Zopp  
Speaker House of Delegates

The within is approved this the 13 day of April, 1977.

John D. Sweline  
Governor
APPROVED AND SIGNED BY THE GOVERNOR

Date April 13, 1977
Time 5:35 p.m.