

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1977



ENROLLED

HOUSE BILL No. 1403

(By Mr. Pect.....)



PASSED April 7,..... 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.

1 Certificates of registration of any vehicle or registration
2 plates therefor, whether original issues or duplicates, shall
3 not be issued or furnished by the department of motor
4 vehicles or any other officer charged with such duty, unless
5 the applicant therefor already has received, or shall at the same
6 time make application for and be granted, an official certifi-
7 cate of title of such vehicle. Such application shall be upon
8 a blank form to be furnished by the department of motor
9 vehicles and shall contain a full description of the vehicle,
10 which description shall contain a manufacturer's serial or
11 identification number or other number as determined by the

12 commissioner and any distinguishing marks, together with a
13 statement of the applicant's title and of any liens or encum-
14 brances upon such vehicle, the names and addresses of the
15 holders of such liens and such other information as the de-
16 partment of motor vehicles may require. The application
17 shall be signed and sworn to by the applicant. A tax is
18 hereby imposed upon the privilege of effecting the certification
19 of title of each vehicle in the amount equal to five percent of
20 the value of said motor vehicle at the time of such certification.
21 If the vehicle is new, the actual purchase price or considera-
22 tion to the purchaser thereof shall be the value of said
23 vehicle; if the vehicle is a used or secondhand vehicle, the
24 present market value at time of transfer or purchase shall be
25 deemed the value thereof for the purpose of this section:
26 *Provided*, That so much of the purchase price or consideration
27 as is represented by the exchange of other vehicles on which
28 the tax herein imposed has been paid by the purchaser shall
29 be deducted from the total actual price or consideration paid
30 for said vehicle, whether the same be new or secondhand; if
31 the vehicle be acquired through gift, or by any manner whatso-
32 ever, unless specifically exempted in this section, the present
33 market value of the vehicle at the time of the gift or transfer
34 shall be deemed the value thereof for the purposes of this
35 section. No certificate of title for any vehicle shall be issued
36 to any applicant unless such applicant shall have paid to
37 the department of motor vehicles the tax imposed by this
38 section which shall be five percent of the true and actual
39 value of said vehicle whether the vehicle be acquired through
40 purchase, by gift, or by any other manner whatsoever except
41 gifts between husband and wife or between parents and chil-
42 dren: *Provided, however*, That husband or wife, or parents or
43 children previously have paid said tax on the vehicle so
44 transferred to the state of West Virginia. The tax imposed by
45 this section shall not apply to vehicles to be registered as
46 Class H vehicles, or Class S vehicles, as defined in section
47 one, article ten of this chapter, which are used or to be used
48 in interstate commerce, nor shall the tax imposed by this
49 section apply to titling of vehicles by a registered dealer of this
50 state for resale only, nor shall the tax imposed by this section
51 apply to titling of vehicles by this state or any political sub-
52 divisions thereof, or by any volunteer fire department or

53 duly chartered rescue or ambulance squad organized and
54 incorporated under the laws of the state of West Virginia as a
55 nonprofit corporation for protection of life or property. The
56 total amount of revenue collected by reason of this tax shall be
57 paid into the state road fund and expended by the commissioner
58 of highways for matching federal aid funds allocated for West
59 Virginia. In addition to said tax, there shall be a charge of two
60 dollars for each original certificate of title or duplicate certifi-
61 cate of title so issued: *Provided further*, That this state or any
62 political subdivision thereof, or any such volunteer fire depart-
63 ment, or duly chartered rescue squad, shall be exempted from
64 payment of such charge.

65 Such certificate shall be good for the life of the vehicle, so
66 long as the same is owned or held by the original holder of
67 such certificate, and need not be renewed annually, or any
68 other time, except as herein provided.

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

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

81 Notwithstanding any provisions of this code to the contrary,
82 the owners of trailers, semitrailers and other vehicles not sub-
83 ject to the certificate of title tax prior to the enactment of this
84 chapter shall be subject to the privilege tax imposed by
85 this section: *Provided*, That mobile homes, house trailers,
86 modular homes and similar nonmotive propelled vehicles
87 susceptible of being moved upon the highways but primarily
88 designed for habitation and occupancy, rather than for trans-
89 porting persons or property, or any vehicle operated on a non-
90 profit basis and used exclusively for the transportation of
91 mentally retarded or physically handicapped children when the

92 application for certificate of registration for such vehicle is
93 accompanied by an affidavit stating that such vehicle will be
94 operated on a nonprofit basis and used exclusively for the
95 transportation of mentally retarded and physically handicapped
96 children, shall not be subject to the tax imposed by this section,
97 but shall be taxable under the provisions of articles fifteen and
98 fifteen-a of chapter eleven of this code.

99 If any person making any affidavit required under any pro-
100 vision of this section, shall therein knowingly swear falsely, or
101 if any person shall counsel, advise, aid or abet another in the
102 commission of false swearing, he shall be guilty of a misde-
103 meanor, and, on conviction thereof, shall be fined not more
104 than one hundred dollars or be imprisoned in the county jail
105 for a period not to exceed thirty days, or in the discretion of
106 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

Clarence C. Chestnut Jr
Chairman House Committee

Originated in the House.

Takes effect from passage.

J. D. Dillenburg
Clerk of the Senate

C. B. Blanspership
Clerk of the House of Delegates

W. C. Brotherton
President of the Senate

Donald L. Kopp
Speaker House of Delegates

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

John D. Rhyker
Governor

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OFFICE OF THE GOVERNOR

APPROVED AND SIGNED BY THE GOVERNOR

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

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OFFICE
SECY. OF STATE