WEST VIRGINIA LEGISLATURE
FIRST EXTRAORDINARY SESSION, 1981

ENROLLED
Committee Substitute for
SENATE BILL NO. 7

(By Mr. Plummer; Mr. Davis)

PASSED May 14, 1981
In Effect ninety days from Passage
AN ACT to amend and reenact section seven, article fourteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend said article fourteen-a by adding thereto a new section, designated section seven-a, relating to motor carrier road tax; required registration cards and identification markers; increasing fee; emergency authorization without registration; penalty for violation; imposition of surtax; provisions for implementation, exemptions from surtax, and collection thereof; and specifying effective dates.

Be it enacted by the Legislature of West Virginia:
That section seven, article fourteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that said article fourteen-a be further amended by adding thereto a new section, designated section seven-a, all to read as follows:
ARTICLE 14A. MOTOR CARRIER ROAD TAX.

§11-14A-7. Registration cards; identification markers; fees; emergency permits; penalty for violation of section.

No person shall operate or cause to be operated in this state any motor carrier subject to this article without first securing from the commissioner a registration card and an identification marker for each such motor carrier. The registration card shall be of such form, design and color as the commissioner shall prescribe, but the commissioner shall provide on such registration card a place for the declared gross weight or the combined declared gross weight of the motor carrier and such declared gross weight and the combined declared gross weight shall be as defined in chapter seventeen-a, article ten, section two. The registration card shall be carried in the motor carrier for which it was issued at all times when the motor carrier is within the state. Each identification marker for a particular motor carrier shall bear a number, which number shall be the same as that appearing on the registration card for that particular motor carrier. The identification marker shall be displayed on the motor carrier as required by the commissioner. The registration card and identification markers herein provided for shall be valid for the period of one year, ending June thirty of each year. A fee of one dollar shall be paid to the commissioner for issuing each registration card and identification marker: Provided, That for registration years beginning on and after the first day of July, one thousand nine hundred eighty-two, the fee shall be five dollars. All tax or reports due under this article shall be paid or reports filed before the issuance of a new registration card and identification marker. Failure by a taxpayer to file the returns or pay the taxes imposed by this article shall give cause to the commissioner to revoke or refuse to renew the registration card and identification marker previously issued. In an emergency, the commissioner upon request may authorize, in writing, a motor carrier to be operated without a registration card or an identification marker for not more than ten days. Upon conviction for failure to obtain, carry and display the registration card and identification marker in or on each motor carrier, the person which operates or causes to be
operated said motor carrier shall be fined not less than twenty
nor more than one hundred dollars per day; and each day of
such failure shall constitute a separate offense.

§11-14A-7a. Motor carrier road surtax.
1 Effective for registration years beginning after June
2 thirtieth, one thousand nine hundred eighty-two, every
3 person, who operates or causes to be operated in this state
4 any motor carrier subject to this article shall pay an annual
5 tax on each motor carrier operated in this state which tax
6 shall be based on gross vehicle weight as follows:
7
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<th>COMBINED GROSS VEHICLE WEIGHT</th>
<th>TAX RATE PER VEHICLE</th>
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<tr>
<td>8,001 or over</td>
<td>5.00</td>
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The tax collected hereunder shall be in addition to any other
taxes and fees imposed under this chapter. Such additional
tax shall be due and payable, reported and remitted as
elsewhere provided in this article for the registration fee
imposed by section seven: Provided, That recreational and/or
farm vehicles shall be exempt from the provisions of this
section: Provided further, That the credit set forth in section
nine of this article shall not be applicable to the surtax
imposed in this section.

Each and every provision of the “West Virginia Tax
Procedure and Administration Act” set forth in article ten of
this chapter shall apply to the tax imposed under this section
with like effect as if such act were applicable only to the tax
imposed by this section.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

R. P. Bayles  
Chairman Senate Committee

Tony E. White
Chairman House Committee

Originated in the Senate.

To take effect ninety days from passage.

Todd C. McKee
Clerk of the Senate

C. A. Blandenship
Clerk of the House of Delegates

Warren R. McMeen
President of the Senate

W. L. Loeb
Speaker House of Delegates

The within is approved this the 27 day of May, 1984.

Governor