

APPROVED AND SIGNED BY THE GOVERNOR

Date 5-27-81

6-2-81

Mo. 7

WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION, 1981

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ENROLLED
Committee Substitute for
SENATE BILL NO. 7

(By Mr. Palumbo & Ms. Davis)

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PASSED May 14, 1981

In Effect ninety days from Passage

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E N R O L L E D
COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 7

(MR. PALUMBO and MR. DAVIS, *original sponsors*)

[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 ~~the~~ *fee* 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.

1 No person shall operate or cause to be operated in this state
2 any motor carrier subject to this article without first securing
3 from the commissioner a registration card and an
4 identification marker for each such motor carrier. The
5 registration card shall be of such form, design and color as the
6 commissioner shall prescribe, but the commissioner shall
7 provide on such registration card a place for the declared
8 gross weight or the combined declared gross weight of the
9 motor carrier and such declared gross weight and the
10 combined declared gross weight shall be as defined in
11 chapter seventeen-a, article ten, section two. The registration
12 card shall be carried in the motor carrier for which it was
13 issued at all times when the motor carrier is within the state.
14 Each identification marker for a particular motor carrier shall
15 bear a number, which number shall be the same as that
16 appearing on the registration card for that particular motor
17 carrier. The identification marker shall be displayed on the
18 motor carrier as required by the commissioner. The
19 registration card and identification markers herein provided
20 for shall be valid for the period of one year, ending June thirty
21 of each year. A fee of one dollar shall be paid to the
22 commissioner for issuing each registration card and
23 identification marker: *Provided*, That for registration years
24 beginning on and after the first day of July, one thousand
25 nine hundred eighty-two, the fee shall be five dollars. All tax
26 or reports due under this article shall be paid or reports filed
27 before the issuance of a new registration card and
28 identification marker. Failure by a taxpayer to file the returns
29 or pay the taxes imposed by this article shall give cause to the
30 commissioner to revoke or refuse to renew the registration
31 card and identification marker previously issued.

32 In an emergency, the commissioner upon request may
33 authorize, in writing, a motor carrier to be operated without a
34 registration card or an identification marker for not more
35 than ten days.

36 Upon conviction for failure to obtain, carry and display the
37 registration card and identification marker in or on each
38 motor carrier, the person which operates or causes to be

39 operated said motor carrier shall be fined not less than twenty
40 nor more than one hundred dollars per day; and each day of
41 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	COMBINED GROSS	TAX RATE
8	VEHICLE WEIGHT	PER VEHICLE
9	POUNDS	DOLLARS
10	8,001 or over	5.00

11 The tax collected hereunder shall be in addition to any other
12 taxes and fees imposed under this chapter. Such additional
13 tax shall be due and payable, reported and remitted as
14 elsewhere provided in this article for the registration fee
15 imposed by section seven: *Provided*, That recreational and/or
16 farm vehicles shall be exempt from the provisions of this
17 section: *Provided further*, That the credit set forth in section
18 nine of this article shall not be applicable to the surtax
19 imposed in this section.

20 Each and every provision of the "West Virginia Tax
21 Procedure and Administration Act" set forth in article ten of
22 this chapter shall apply to the tax imposed under this section
23 with like effect as if such act were applicable only to the tax
24 imposed by this section.

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

R. P. Bayler
Chairman Senate Committee

Tony E. Whitlow
Chairman House Committee

Originated in the Senate.

To take effect ninety days from passage.

Todd C. Willis
Clerk of the Senate

C. J. Blankenship
Clerk of the House of Delegates

Walter R. McGraw
President of the Senate

Wayne H. Lee, Jr.
Speaker House of Delegates

The within *is approved* this the *27*
day of *May*, 1981.

Paul R. Taylor
Governor

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