

No: 1300

APPROVED AND SIGNED BY THE GOVERNOR

RECEIVED

MAR 29 9 10 PM '83

Date 3-29-83

OFFICE OF THE GOVERNOR

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1983



ENROLLED

Com. Sub. for
HOUSE BILL No. 1300

(By Mr. Speaker, Mr. See)



Passed March 12, 1983

In Effect Ninety Days From Passage



ENROLLED
COMMITTEE SUBSTITUTE
FOR

H. B. 1300

(By MR. SPEAKER, MR. SEE)

[Passed March 12, 1983; in effect ninety days 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 the application for motor vehicle certificate of title and the tax upon the privilege of certification; increasing the penalty for the first conviction for false swearing; creating a felony offense for second and subsequent convictions for false swearing; and providing penalties for second and subsequent convictions.

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 plates
- 2 therefor, whether original issues or duplicates, shall not be is-
- 3 sued or furnished by the department of motor vehicles or any

4 other officer charged with such duty, unless the applicant there-
5 for already has received, or shall at the same time make appli-
6 cation for and be granted, an official certificate of title of such
7 vehicle. Such application shall be upon a blank form to be fur-
8 nished by the department of motor vehicles and shall contain a
9 full description of the vehicle, which description shall contain a
10 manufacturer's serial or identification number or other number
11 as determined by the commissioner and any distinguishing
12 marks, together with a statement of the applicant's title and of
13 any liens or encumbrances upon such vehicle, the names and
14 addresses of the holders of such liens and such other informa-
15 tion as the department of motor vehicles may require. The ap-
16 plication shall be signed and sworn to by the applicant. A tax is
17 hereby imposed upon the privilege of effecting the certification
18 of title of each vehicle in the amount equal to five percent of
19 the value of said motor vehicle at the time of such certification.
20 If the vehicle is new, the actual purchase price or consideration
21 to the purchaser thereof shall be the value of said vehicle; if the
22 vehicle is a used or secondhand vehicle, the present market
23 value at time of transfer or purchase shall be deemed the value
24 thereof for the purposes of this section: *Provided*, That so
25 much of the purchase price or consideration as is represented
26 by the exchange of other vehicles on which the tax herein im-
27 posed has been paid by the purchaser shall be deducted from
28 the total actual price or consideration paid for said vehicle,
29 whether the same be new or secondhand; if the vehicle be ac-
30 quired through gift, or by any manner whatsoever, unless spec-
31 ifically exempted in this section, the present market value of
32 the vehicle at the time of the gift or transfer shall be deemed
33 the value thereof for the purposes of this section. No certifi-
34 cate of title for any vehicle shall be issued to any applicant un-
35 less such applicant shall have paid to the department of motor
36 vehicles the tax imposed by this section which shall be five per-
37 cent of the true and actual value of said vehicle whether the
38 vehicle be acquired through purchase, by gift, or by any other
39 manner whatsoever except gifts between husband and wife or
40 between parents and children: *Provided, however*, That hus-
41 band or wife, or parents or children previously have paid said
42 tax on the vehicles so transferred to the state of West Virginia.
43 The tax imposed by this section shall not apply to vehicles to

44 be registered as Class H vehicles, or Class S vehicles, as defined
45 in section one, article ten of this chapter, which are used or to
46 be used in interstate commerce, nor shall the tax imposed by
47 this section apply to titling of vehicles by a registered dealer of
48 this state for resale only, nor shall the tax imposed by this sec-
49 tion apply to titling of vehicles by this state or any political sub-
50 divisions thereof, or by any volunteer fire department or duly
51 chartered rescue or ambulance squad organized and incorporat-
52 ed under the laws of the state of West Virginia as a nonprofit
53 corporation for protection of life or property. The total amount
54 of revenue collected by reason of this tax shall be paid into the
55 state road fund and expended by the commissioner of highways
56 for matching federal aid funds allocated for West Virginia. In
57 addition to said tax, there shall be a charge of five dollars for
58 each original certificate of title or duplicate certificate of title
59 so issued: *Provided further*, That this state or any political
60 subdivision thereof, or any such volunteer fire department, or
61 duly chartered rescue squad, shall be exempted from payment
62 of such charge.

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

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

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

79 Notwithstanding any provisions of this code to the con-
80 trary, the owners of trailers, semitrailers and other vehicles
81 not subject to the certificate of title tax prior to the enactment

82 of this chapter shall be subject to the privilege tax imposed
83 by this section: *Provided*, That mobile homes, house trailers,
84 modular homes and similar nonmotive propelled vehicles sus-
85 ceptible of being moved upon the highways but primarily de-
86 signed for habitation and occupancy, rather than for trans-
87 porting persons or property, or any vehicle operated on a non-
88 profit basis and used exclusively for the transportation of
89 mentally retarded or physically handicapped children when
90 the application for certificate of registration for such vehicle is
91 accompanied by an affidavit stating that such vehicle will be
92 operated on a nonprofit basis and used exclusively for the
93 transportation of mentally retarded and physically handicapped
94 children, shall not be subject to the tax imposed by this sec-
95 tion, but shall be taxable under the provisions of articles fif-
96 teen and fifteen-a, chapter eleven of this code.

97 If any person making any affidavit required under any pro-
98 vision of this section, shall therein knowingly swear falsely, or
99 if any person shall counsel, advise, aid or abet another in the
100 commission of false swearing, he shall on first offense be guilty
101 of a misdemeanor, and, upon conviction thereof, shall be
102 fined not more than five hundred dollars or be imprisoned in
103 the county jail for a period not to exceed six months or in the
104 discretion of the court be subject to both such fine and im-
105 prisonment; for a second or any subsequent conviction within
106 five years, he shall be guilty of a felony, and, upon conviction
107 thereof, shall be fined not more than five thousand dollars or
108 be imprisoned in the penitentiary for not less than one year nor
109 more than five years or in the discretion of the court be sub-
110 ject to both such fine and imprisonment.

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

[Handwritten Signature]

Chairman Senate Committee

[Handwritten Signature]

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

[Handwritten Signature]

Clerk of the Senate

[Handwritten Signature]

Clerk of the House of Delegates

[Handwritten Signature]

President of the Senate

[Handwritten Signature]

Speaker House of Delegates

The within is approved this the 29
day of March, 1983.

[Handwritten Signature]

Governor

RECU-1

83 MAR 31 PM 2: 37

OFFICE
SECY. OF STATE