WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1983

ENROLLED

Com. Sub. for
HOUSE BILL No. 1300

(By Mr. Speaker, Mr. Lee)

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.

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 there-
for already has received, or shall at the same time make appli-
cation for and be granted, an official certificate of title of such
vehicle. Such application shall be upon a blank form to be fur-
nished 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 encumbrances upon such vehicle, the names and
addresses of the holders of such liens and such other informa-
tion as the department of motor vehicles may require. The ap-
lication 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 consideration
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 purposes 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 im-
posed 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 ac-
quired through gift, or by any manner whatsoever, unless spec-
ifically 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 certifi-
cate of title for any vehicle shall be issued to any applicant un-
less such applicant shall have paid to the department of motor
vehicles the tax imposed by this section which shall be five per-
cent 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 hus-
band or wife, or parents or children previously have paid said
tax on the vehicles 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 subdivisions 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 five dollars for each original certificate of title or duplicate certificate of title so issued: Provided further, That this state or any political subdivision thereof, or any such volunteer fire department, 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 five dollars for the certificate of retitle 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 subject 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 sus-
ceptible of being moved upon the highways but primarily de-
signed 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 sec-
tion, but shall be taxable under the provisions of articles fif-
ten and fifteen-a, 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 on first offense be guilty
of a misdemeanor, and, upon conviction thereof, shall be
fined not more than five hundred dollars or be imprisoned in
the county jail for a period not to exceed six months or in the
discretion of the court be subject to both such fine and im-
prisonment; for a second or any subsequent conviction within
five years, he shall be guilty of a felony, and, upon conviction
thereof, shall be fined not more than five thousand dollars or
be imprisoned in the penitentiary for not less than one year nor
more than five years or in the discretion of the court be sub-
ject to both such fine and imprisonment.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originating in the House.
Takes effect ninety days from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

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

[Signature]
Governor