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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1989

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ENROLLED

HOUSE BILL No. 2569

(By ~~the~~ Delegate Schomover)

— ● —

Passed April 8, 1989

In Effect Ninety Days from Passage

ENROLLED
H. B. 2569

(By DELEGATE SCHOONOVER)

[Passed April 8, 1989; in effect ninety days from passage.]

AN ACT to amend article seven, chapter twenty of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section twelve-a, relating to making the payment of personal property taxes a prerequisite to application for certificate of number or renewal for motorboats; duties of assessors; and requiring the tax commissioner to compile schedule of motorboat values.

Be it enacted by the Legislature of West Virginia:

That article seven, chapter twenty of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section twelve-a, to read as follows:

ARTICLE 7. LAW ENFORCEMENT, PROCEDURES AND PENALTIES; MOTORBOATING; WEST VIRGINIA LITTER CONTROL PROGRAM.

§20-7-12a. Payment of personal property taxes prerequisite to application for certificate or renewal of number; duties of assessors; schedule of motorboat values.

1 Certificates of number and renewals therefor shall not
2 be issued or furnished by the department of motor
3 vehicles, or any other officer charged with such duty,
4 unless the applicant therefor, furnishes the receipt
5 hereinafter provided to show full payment of the

6 personal property taxes for the calendar year which
7 immediately precedes the calendar year in which
8 application is made on all motorboats which were listed
9 with the department of motor vehicles in the applicant's
10 name on the tax day for the former calendar year. If
11 the applicant contends that any motorboat so listed was
12 not subject to personal property taxation for that year,
13 he shall furnish such information and evidence as the
14 commissioner of motor vehicles may require to substan-
15 tiate his contention.

16 The assessor shall require any person having a duty
17 to make a return of property for taxation to him to
18 furnish information identifying each motorboat subject
19 to the numbering provisions of this article. When the
20 property taxes on any such motorboat have been paid,
21 the officer to whom the payment was made shall deliver
22 to the person paying such taxes a written or printed
23 receipt therefor, and shall retain for his records a
24 duplicate of such receipt. The assessor and sheriff,
25 respectively, shall see that the assessment records and
26 the receipts contain information adequately identifying
27 the motorboat as registered under the provisions of this
28 article. The officer receiving payment shall sign each
29 receipt in his own handwriting.

30 The assessors shall commence their duties hereunder
31 during the tax year one thousand nine hundred eighty-
32 nine and the department of motor vehicles shall
33 commence its duties hereunder as of the first day of
34 January, one thousand nine hundred ninety.

35 The state tax commissioner shall annually compile a
36 schedule of motorboat values, based on the lowest values
37 shown in a nationally accepted used motorboat guide,
38 which schedule shall be furnished to each assessor and
39 shall be used by him as a guide in placing the assessed
40 values on all motorboats in his county.

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

Frederick L. Parks

Chairman Senate Committee

Bernard V. Kelly

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Sued C. Willis

Clerk of the Senate

Donald L. Hoop

Clerk of the House of Delegates

Sam R. Tucker

President of the Senate

Boyd R. Butler

Speaker of the House of Delegates

The within *is approved* this the *26th* day of *April*, 1989.

Gaston Caperton
Governor

PRESENTED TO THE
GOVERNOR

Date 4/21/89

Time 2:50 *AC*