WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1989

ENROLLED

HOUSE BILL No. 2569

(By Delegate Shoosmith)

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 be issued or furnished by the department of motor vehicles, or any other officer charged with such duty, unless the applicant therefor, furnishes the receipt hereinafter provided to show full payment of the
personal property taxes for the calendar year which
immediately precedes the calendar year in which
application is made on all motorboats which were listed
with the department of motor vehicles in the applicant's
name on the tax day for the former calendar year. If
the applicant contends that any motorboat so listed was
not subject to personal property taxation for that year,
he shall furnish such information and evidence as the
commissioner of motor vehicles may require to substan-
tiate his contention.

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

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

The state tax commissioner shall annually compile a
schedule of motorboat values, based on the lowest values
shown in a nationally accepted used motorboat guide,
which schedule shall be furnished to each assessor and
shall be used by him as a guide in placing the assessed
values on all motorboats in his county.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within be approved this the ____ day of _____. 1989.

Governor