

No. 189

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1989




ENROLLED

Committee Substitute for
SENATE BILL NO. 189

(By Senator *Hause*)



PASSED *April 7,* 1989

In Effect *July 1, 1989* 

ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 189

(SENATOR HAWSE, *Original Sponsor*)

[Passed April 7, 1989; to take effect July 1, 1989.]

AN ACT to amend and reenact section two, article twenty-two, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to increase of county excise tax on transfer of real estate; requiring county commission to approve increase; and requiring notice of meeting at which such increase is to be considered.

Be it enacted by the Legislature of West Virginia:

That section two, article twenty-two, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 22. EXCISE TAX ON PRIVILEGE OF TRANSFERRING REAL PROPERTY.

§11-22-2. Rate of tax; when and by whom payable; additional county tax.

1 Every person who delivers, accepts or presents for
2 recording any document, or in whose behalf any

3 document is delivered, accepted or presented for
4 recording, shall be subject to pay for and in respect to
5 the transaction or any part thereof, a state excise tax
6 upon the privilege of transferring title to real estate at
7 the rate of one dollar and ten cents for each five
8 hundred dollars' value or fraction thereof as
9 represented by such document as defined in section
10 one hereof, which state tax shall be payable at the
11 time of delivery, acceptance or presenting for
12 recording of such document.

13 Effective January first, one thousand nine hundred
14 sixty-eight and thereafter, there is hereby imposed an
15 additional county excise tax for the privilege of
16 transferring title to real estate at the rate of fifty-five
17 cents for each five hundred dollars' value or fraction
18 thereof as represented by such document as defined in
19 section one hereof, which county tax shall be payable
20 at the time of delivery, acceptance or presenting for
21 recording of such document: *Provided*, That after the
22 first day of July, one thousand nine hundred eighty-
23 nine, the county may increase said excise tax to an
24 amount equal to the state excise tax. The additional
25 tax hereby imposed is declared to be a county tax and
26 to be used for county purposes: *Provided, however*,
27 That only one such state tax and one such county tax
28 shall be paid on any one document and shall be
29 collected in the county where the document is first
30 admitted to record, and the same shall be paid by the
31 grantor therein unless the grantee accepts the same
32 without such tax having been paid, in which event
33 such tax shall be paid by the grantee: *Provided*
34 *further*, That on any transfer of real property from a
35 trustee or a county clerk transferring real estate sold
36 for taxes, such tax shall be paid by the grantee.

37 The county excise tax imposed under this section
38 may not be increased in any county unless the
39 increase is approved by a majority vote of the
40 members of the county commission of such county.
41 Any county commission intending to increase the
42 excise tax imposed in its county shall publish a notice
43 of its intention to increase such tax not less than thirty

44 days nor more than sixty days prior to the meeting at
45 which such increase will be considered, such notice to
46 be published as a Class I legal advertisement in
47 compliance with the provisions of article three, chap-
48 ter fifty-nine of this code, and the publication area
49 shall be the county in which such county commission
50 is located.

Enr. Com. Sub. For S. B. No. 189] 4

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

Frederick L. Parker
.....
Chairman Senate Committee

Bernard Kelly
.....
Chairman House Committee

Originated in the Senate.

To take effect July 1, 1989.

Ladd C. Mills
.....
Clerk of the Senate

Donald L. Kopp
.....
Clerk of the House of Delegates

Jan A. Tucker
.....
President of the Senate

Pat C. Hill
.....
Speaker House of Delegates

The within *is approved* this the *25th*
day of *April* 198*9*
Gaston Caperton
.....
Governor

PRESENTED TO THE

GOVERNOR

Date 4/14/89

Time 4:45