

HB 2034

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WEST VIRGINIA LEGISLATURE
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WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 1999



ENROLLED

House Bill No. 2034

(By Delegates Damron, Coleman,
Leach, Dempsey and Hubbard)



Passed March 13, 1999

In Effect Ninety Days from Passage

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OFFICE OF THE CLERK OF THE HOUSE OF DELEGATES
STATE OF WEST VIRGINIA

ENROLLED
H. B. 2034

(BY DELEGATES DAMRON, COLEMAN,
LEACH, DEMPSEY AND HUBBARD)

[Passed March 13, 1999; in effect ninety days from passage.]

AN ACT to amend article five, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section fourteen, relating to assessment of personal property; and providing for the apportionment of the assessment of taxes on motor vehicles previously titled jointly by a married couple, but awarded to one of the spouses in a final divorce order; duties of assessor, county commission, clerk of the county commission and sheriff; and payment of tax.

Be it enacted by the Legislature of West Virginia:

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

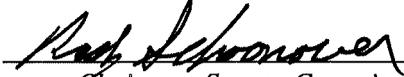
ARTICLE 5. ASSESSMENT OF PERSONAL PROPERTY.

§11-5-14. Assessment of motor vehicles previously titled jointly by married couples following final divorce order.

- 1 Beginning the first day of July, one thousand nine hundred
- 2 ninety-nine, upon the presentment to the assessor of a certified
- 3 copy of a final divorce order, entered under the provisions of

4 section fifteen, article two, chapter forty-eight of this code,
5 which grants the possession of a jointly titled motor vehicle to
6 one of the parties of the divorce, the assessor shall list and
7 assess that motor vehicle in the name of the person awarded
8 possession of the vehicle in the final divorce order. If two
9 jointly owned motor vehicles are involved in the divorce order
10 and the vehicles are awarded exclusively to be titled one in the
11 name of the husband and one in the name of the wife, the
12 assessor shall apportion the assessment of the taxes owed on the
13 vehicles between the husband and wife for the purposes of
14 taxation on the vehicles so that the husband or wife will be
15 responsible for the payment of taxes only on the vehicle
16 awarded to him or her by the final divorce order. The assessor
17 shall file notice of the apportionment with the county commis-
18 sion. Upon receipt of the notice, the county commission shall
19 order that the taxes on the vehicles be apportioned in accor-
20 dance with the apportionment set forth in the notice. The clerk
21 of the county commission shall certify a copy of the order to the
22 sheriff. Upon receipt of the order, the sheriff shall accept
23 payment of the amount of tax apportioned to the motor vehicle
24 awarded to the former spouse determined in the county com-
25 mission's order, and the receipt issued by the sheriff for such
26 payment shall constitute payment in full of the taxes due for the
27 motor vehicle. No provision of this section may be construed to
28 relieve the former spouse from liability for payment of any tax
29 imposed on any other property of the former spouse.

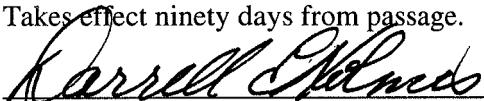
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

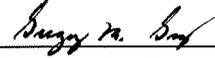

Chairman Senate Committee

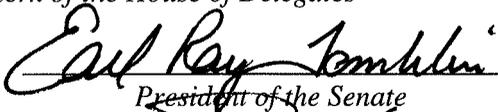

Chairman House Committee

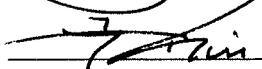
Originating in the House.

Takes effect ninety days from passage.

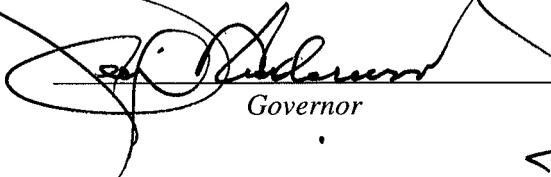

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within approved this the 15th
day of April, 1999.


Governor

PRESENTED TO THE

GOVERNOR

Date

3/26/99

Time

2:25 pm