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OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

Regular Session, 2001

ENROLLED

SENATE BILL NO. 395

(By Senator 3 Unger and Snyder **)**

PASSED April 13, 2001

In Effect 90 days from **Passage**

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Senate Bill No. 395

(BY SENATORS UNGER AND SNYDER)

[Passed April 13, 2001; in effect ninety days from passage.]

AN ACT to amend and reenact section three-a, article three, chapter seventeen-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to authorizing counties to require proof of payment of any applicable emergency ambulance fees owed prior to the issuance of a certificate of registration and renewal of registration for a motor vehicle.

Be it enacted by the Legislature of West Virginia:

That section three-a, 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-3-3a. Payment of personal property taxes and emergency ambulance fees prerequisite to registration or renewal; duties of assessors; schedule of automobile values.

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1 (a) Certificates of registration and renewal of registra-
2 tion of any vehicle or registration plates for any vehicle
3 may not be issued or furnished by the division of motor
4 vehicles, or any other officer charged with the duty, unless
5 the applicant for the certificate or registration plate,
6 except an applicant exempt from payment of registration
7 fees under section eight, article ten of this chapter, has
8 furnished the receipt provided for in this section to show
9 full payment of:

10 (1)(A) The personal property taxes for the calendar year
11 which immediately precedes the calendar year in which
12 application is made on all vehicles which were registered
13 with the division of motor vehicles in the applicant's name
14 on the tax day for the former calendar year; and

15 (B) All emergency ambulance fees owed pursuant to
16 section seventeen, article fifteen, chapter seven of this
17 code, at the time the receipt is prepared, except for any of
18 the fees that are not yet past due: *Provided*, That any
19 county which does not impose emergency ambulance fees
20 or which chooses not to show emergency ambulance fees
21 on the personal property tax receipt may issue a receipt
22 without complying with paragraph (B), subdivision (1) of
23 this subsection and the commissioner of motor vehicles
24 may issue or renew registration without regard to such
25 fees.

26 (2)(A) When an applicant has chosen the optional two-
27 year registration system provided for in section sixteen of
28 this article, the personal property taxes for the two
29 calendar years immediately preceding the calendar year in
30 which application is made on all vehicles which were
31 registered with the division of motor vehicles in the
32 applicant's name on the tax day for the former calendar
33 year; and

34 (B) All emergency ambulance fees owed pursuant to
35 section seventeen, article fifteen, chapter seven of this
36 code, at the time the receipt is prepared, except for any of

37 the fees that are not yet past due: *Provided*, That any
38 county which does not impose emergency ambulance fees
39 or which chooses not to show emergency ambulance fees
40 on the personal property tax receipt may issue a receipt
41 without complying with paragraph (B), subdivision (1) of
42 this subsection and then commissioner of motor vehicles
43 may issue or renew registration without regard to such
44 fees.

45 (b) If the applicant contends that any registered vehicle
46 was not subject to personal property taxation for that year
47 or that he or she does not owe any emergency ambulance
48 fees if a receipt for fees are required by the county, he or
49 she shall furnish the information and evidence as the
50 commissioner of motor vehicles may require to substanti-
51 ate his or her contention.

52 (c) The assessor shall require any person having a duty
53 to make a return of property for taxation to him or her to
54 furnish information identifying each vehicle subject to the
55 registration provisions of this chapter. When the property
56 taxes on any vehicle have been paid, the officer to whom
57 the payment was made shall deliver to the person paying
58 the taxes a written or printed receipt for the payment and
59 shall retain for his or her records a duplicate of the receipt.
60 It is the duty of the assessor and sheriff, respectively, to
61 see that the assessment records and the receipts contain
62 information adequately identifying the vehicle as regis-
63 tered under the provisions of this chapter. The officer
64 receiving payment shall sign each receipt in his or her own
65 handwriting.

66 (d) Each receipt given to a taxpayer for payment of
67 personal property taxes on a vehicle may indicate on the
68 receipt whether the taxpayer has paid all emergency
69 ambulance fees owed pursuant to section seventeen, article
70 fifteen, chapter seven of this code at the time the receipt is
71 prepared, except for any of the fees that are not yet past
72 due: *Provided*, That the county shall include on the same

73 notice of personal property taxes due the additional
74 amount due for all emergency ambulance fees.

75 (e) The state tax commissioner shall annually compile a
76 schedule of automobile values, based on the lowest values
77 shown in a nationally accepted used car guide. The state
78 tax commissioner shall furnish the schedule to each
79 assessor and it shall be used by him or her as a guide in
80 placing the assessed values on all automobiles in his or her
81 county.

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

Carly W. Hunt

Chairman Senate Committee

J. Jay Smith

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Russell E. Baker

Clerk of the Senate

Gregory D. Boy
Clerk of the House of Delegates

Carl Ray Tomblin
President of the Senate

[Signature]
Speaker House of Delegates

The within is approved this the 2nd Day of May, 2001

Bob Wise
Governor

PRESENTED TO THE

GOVERNOR

Date 4/30/01

Time 9:35 am