WEST VIRGINIA LEGISLATURE
Regular Session, 2006

ENROLLED

SENATE BILL NO. 605

(By Senator Plymale)

PASSED March 11, 2006

In Effect from Passage
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Senate Bill No. 605

(BY SENATOR PLYMALE)

[Passed March 11, 2006; in effect from passage.]

AN ACT to amend and reenact §17A-3-3a of the Code of West Virginia, 1931, as amended; and to amend and reenact §20-7-12a of said code, all relating to proof of payment of personal property taxes as a prerequisite to registration or renewal of a vehicle or motorboat registration; providing for alternative methods of verification of tax payment; providing that current year tax receipt may substitute for previous calendar year tax receipt; and eliminating the requirement that registrant who renews for two years furnish two previous calendar year receipts.

Be it enacted by the Legislature of West Virginia:

That §17A-3-3a of the Code of West Virginia, 1931, as amended, be amended and reenacted; and that §20-7-12a of said code be amended and reenacted, all to read as follows:
CHAPTER 17A. MOTOR VEHICLE ADMINISTRATION, REGISTRATION, CERTIFICATE OF TITLE, AND ANTITHEFT PROVISIONS.

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.

(a) Certificates of registration and renewal of registration of any vehicle or registration plates for any vehicle may not be issued or furnished by the Division of Motor Vehicles, or any other officer charged with the duty, unless the applicant for the certificate or registration plate, except an applicant exempt from payment of registration fees under section eight, article ten of this chapter, has furnished the receipt provided in this section or the division has received verification by electronic means to show full payment of:

(1) The personal property taxes for the current calendar year or the calendar year which immediately precedes the calendar year in which application is made on all vehicles which were registered with the Division of Motor Vehicles in the applicant’s name on the tax day for the former calendar year; and

(2) All emergency ambulance fees owed pursuant to section seventeen, article fifteen, chapter seven of this code at the time the receipt is prepared, except for any of the fees that are not yet past due: Provided, That any county which does not impose emergency ambulance fees or which chooses not to show emergency ambulance fees on the personal property tax receipt may issue a receipt without complying with this subdivision and the Commissioner of Motor Vehicles may issue or renew registration without regard to such fees.
(b) If the applicant contends that any registered vehicle was not subject to personal property taxation for that year or that he or she does not owe any emergency ambulance fees if a receipt for fees are required by the county, he or she shall furnish the information and evidence as the Commissioner of Motor Vehicles may require to substantiate his or her contention.

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

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

(e) The State Tax Commissioner shall annually compile a schedule of automobile values based on the lowest values shown in a nationally accepted used car guide. The State Tax Commissioner shall furnish the schedule to each assessor and it shall be used by him or her as a guide in placing the assessed values on all automobiles in his or her county.
CHAPTER 20. NATURAL RESOURCES.

ARTICLE 7. LAW-ENFORCEMENT, MOTOR BOATING, LITTER.

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

Certificates of number and renewals therefor shall not be issued or furnished by the Division of Motor Vehicles, or any other officer charged with the duty, unless the applicant therefor furnishes the receipt hereinafter provided to show full payment of the personal property taxes for the current calendar year or the calendar year which immediately precedes the calendar year in which application is made on all motorboats which were listed with the Division of Motor Vehicles in the applicant's name on the tax day for the current or former calendar year or the division has received verification of full payment of personal property taxes by electronic means. If the applicant contends that any motorboat so listed was not subject to personal property taxation for that year, he or she shall furnish the information and evidence as the Commissioner of Motor Vehicles may require to substantiate his or her contention.

The assessor shall require any person having a duty to make a return of property for taxation to him or her to furnish information identifying each motorboat subject to the numbering provisions of this article. When the property taxes on the motorboat have been paid, the officer to whom the payment was made shall deliver to the person paying the taxes a written or printed receipt therefor and shall retain for his or her records a duplicate of the 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 or her own handwriting.
The assessors shall commence their duties hereunder during the tax year one thousand nine hundred eighty-nine and the Division 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 or her as a guide in placing the assessed values on all motorboats in his or her county.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within bill is approved this the 31st Day of March, 2006.

Governor