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SIB 605

FILED

2006 APR -3 P 4: 16

WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
Regular Session, 2006



ENROLLED

SENATE BILL NO. 605

(By Senator Plymale)



PASSED March 11, 2006

In Effect from Passage

FILED

2006 APR -3 P 4:16

CLERK OF WEST VIRGINIA
SECRETARY OF STATE

ENROLLED

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 automo-
bile values.**

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 in this section or the
9 division has received verification by electronic means to
10 show full payment of:

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

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

27 (b) If the applicant contends that any registered vehicle
28 was not subject to personal property taxation for that year
29 or that he or she does not owe any emergency ambulance
30 fees if a receipt for fees are required by the county, he or
31 she shall furnish the information and evidence as the
32 Commissioner of Motor Vehicles may require to substanti-
33 ate his or her contention.

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

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

57 (e) The State Tax Commissioner shall annually compile
58 a schedule of automobile values based on the lowest values
59 shown in a nationally accepted used car guide. The State
60 Tax Commissioner shall furnish the schedule to each
61 assessor and it shall be used by him or her as a guide in
62 placing the assessed values on all automobiles in his or her
63 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.

1 Certificates of number and renewals therefor shall not be
2 issued or furnished by the Division of Motor Vehicles, or
3 any other officer charged with the duty, unless the appli-
4 cant therefor furnishes the receipt hereinafter provided to
5 show full payment of the personal property taxes for the
6 current calendar year or the calendar year which immedi-
7 ately precedes the calendar year in which application is
8 made on all motorboats which were listed with the Divi-
9 sion of Motor Vehicles in the applicant's name on the tax
10 day for the current or former calendar year or the division
11 has received verification of full payment of personal
12 property taxes by electronic means. If the applicant
13 contends that any motorboat so listed was not subject to
14 personal property taxation for that year, he or she shall
15 furnish the information and evidence as the Commissioner
16 of Motor Vehicles may require to substantiate his or her
17 contention.

18 The assessor shall require any person having a duty to
19 make a return of property for taxation to him or her to
20 furnish information identifying each motorboat subject to
21 the numbering provisions of this article. When the prop-
22 erty taxes on the motorboat have been paid, the officer to
23 whom the payment was made shall deliver to the person
24 paying the taxes a written or printed receipt therefor and
25 shall retain for his or her records a duplicate of the receipt.
26 The assessor and sheriff, respectively, shall see that the
27 assessment records and the receipts contain information
28 adequately identifying the motorboat as registered under
29 the provisions of this article. The officer receiving pay-
30 ment shall sign each receipt in his or her own handwriting.

31 The assessors shall commence their duties hereunder
32 during the tax year one thousand nine hundred eighty-nine
33 and the Division of Motor Vehicles shall commence its
34 duties hereunder as of the first day of January, one
35 thousand nine hundred ninety.

36 The State Tax Commissioner shall annually compile a
37 schedule of motorboat values, based on the lowest values
38 shown in a nationally accepted used motorboat guide,
39 which schedule shall be furnished to each assessor and
40 shall be used by him or her as a guide in placing the
41 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.

Chandy White
.....
Chairman Senate Committee

L. Bury
.....
Chairman House Committee

Originated in the Senate.

In effect from passage.

Darrell E. Phillips
.....
Clerk of the Senate

Gregg M. Sawyer
.....
Clerk of the House of Delegates

Carl Roy Smith
.....
President of the Senate

Robert J. ...
.....
Speaker House of Delegates

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

Paul W. ...
.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 31 2006

Time 10:35 am