

HB 2496

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STATE HOUSE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1997



ENROLLED

HOUSE BILL No. 2496

(By Delegate Warner)



Passed April 12, 1997

In Effect From Passage

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COMMITTEE SUBSTITUTE
FOR

H. B. 2496

(By Delegate Warner)

[Passed April 12, 1997; in effect from passage.]

AN ACT to amend and reenact section one, article six, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to further amend said article by adding thereto a new section, designated section seven-a, all relating to tax assessments of commercial motor vehicles; expanding coverage for imposition of an ad valorem tax on public service businesses to include commercial vehicles subject to proportional registration agreements involving other states by virtue of engaging in interstate commerce, and those involved solely in intrastate commerce; and setting forth a formula to calculate the tax.

Be it enacted by the Legislature of West Virginia:

That section one, article six, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that said article be further amended by adding thereto a new section, designated section seven-a, all to read as follows:

ARTICLE 6. ASSESSMENT OF PUBLIC SERVICE BUSINESSES.

§11-6-1. Returns of property to board of public works.

1 (a) On or before the first day of May in each year a
2 return in writing shall be filed with the board of public
3 works: (1) By the owner or operator of every railroad,
4 wholly or in part within this state; (2) by the owner or
5 operator of every railroad bridge upon which a separate
6 toll or fare is charged; (3) by the owner or operator of
7 every car or line of cars used upon any railroad within the
8 state for transportation or accommodation of freight or
9 passengers, other than the owners or operators as may own
10 or operate a railroad within the state; (4) by the owner or
11 operator of every express company or express line, wholly
12 or in part within this state, used for the transportation by
13 steam or otherwise of freight and other articles of com-
14 merce; (5) by the owner or operator of every pipeline,
15 wholly or in part within this state, used for the transporta-
16 tion of oil or gas or water, whether the oil or gas or water
17 be owned by the owner or operator or not, or for the
18 transmission of electrical or other power, or the transmis-
19 sion of steam or heat and power or of articles by pneumat-
20 ic or other power; (6) by the owner or operator of every
21 telegraph or telephone line, wholly or in part within this
22 state, except private lines not operated for compensation;
23 (7) by the owner and operator of every gas company and
24 electric lighting company furnishing gas or electricity for
25 lighting, heating or power purposes; (8) by the owner or
26 operator of hydroelectric companies for the generation
27 and transmission of light, heat or power; (9) by the owner
28 or operator of water companies furnishing or distributing
29 water; (10) by the owner or operator of all other public
30 service corporations or persons engaged in public service
31 business whose property is located, wholly or in part, with-
32 in this state; and (11) on or before the first day of May,
33 one thousand nine hundred ninety-eight, and on or before
34 the first day of May, each year thereafter, by the owner or
35 operator of every truck or semitrailer used as a commer-
36 cial motor vehicle in the transportation of property either
37 exclusively within this state or within and without this state
38 by commercial motor vehicles registered under a propor-
39 tional registration agreement pursuant to the provisions of
40 section ten-a, article two, chapter seventeen-a of this code.
41 For the purposes of this article, commercial motor vehicle
42 is defined as those vehicles registered under a proportional

43 registration agreement pursuant to the provisions of sec-
44 tion ten-a, article two, chapter seventeen-a of this code and
45 vehicles that would otherwise be subject to registration
46 under a proportional registration agreement as provided in
47 section ten-a except that the vehicle is only engaged in
48 intrastate commerce. The procedure for determining the
49 valuation thereof is exclusively provided for under section
50 seven-a of this article.

51 (b) The words "owner or operator," as applied here-
52 in to railroad companies, shall include every railroad com-
53 pany incorporated by or under the laws of this state for
54 the purpose of constructing and operating a railroad, or of
55 operating part of a railroad within this state, whether the
56 railroad or any part of it be in operation or not; and shall
57 also include every other railroad company, or persons or
58 associations of persons, owning or operating a railroad or
59 part of a railroad in this state on which freight or passen-
60 gers, or both, are carried for compensation. The word
61 "railroad," as used herein includes every street, city, sub-
62 urban or electric or other railroad or railway.

63 (c) The words "owner or operator," as applied here-
64 in to express companies, shall include every express com-
65 pany incorporated by or under the laws of this state, or
66 doing business in this state, whether incorporated or not,
67 and any person or association of persons, owning or oper-
68 ating any express company or express line upon any rail-
69 road or otherwise, doing business partly or wholly within
70 this state.

71 (d) The words "owner or operator," as applied here-
72 in to trucks or semitrailers used as a commercial motor
73 vehicle in the transportation of property, shall include
74 every company incorporated by or under the laws of this
75 state, or doing business in this state, whether incorporated
76 or not, and any person or association of persons, owning
77 or operating any truck or semitrailer used as a commercial
78 motor vehicle in the transportation of property doing
79 business partly or wholly within this state.

80 (e) The return shall be signed and sworn to by the
81 owner or operator if a natural person, or, if the owner or
82 operator shall be a corporation, shall be signed and sworn

83 to by its president, vice president, secretary or principal
84 accounting officer.

85 (f) The return required by this section of every own-
86 er or operator shall cover the year ending on the thirty-
87 first day of December, next preceding, and shall be made
88 on forms prescribed by the board of public works, which
89 board is hereby invested with full power and authority and
90 it is hereby made its duty to prescribe the forms as will
91 require from any owner or operator herein mentioned
92 information as in the judgment of the board may be of
93 use to it in determining the true and actual value of the
94 properties of the owners or operators.

§11-6-7a. Same - Commercial motor vehicles; calculation of tax.

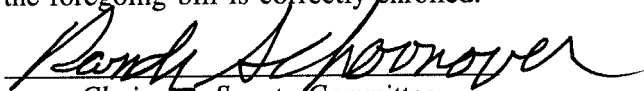
1 (a) In the case of commercial motor vehicles used
2 for the transportation of property exclusively within this
3 state or commercial vehicles used for the transportation of
4 property both within and without this state which are sub-
5 ject to being registered under a proportional registration
6 agreement pursuant to the provisions of section ten-a,
7 article two, chapter seventeen-a of this code, by owners or
8 operators, the return shall show for each commercial vehi-
9 cle operator the total miles driven in West Virginia and the
10 total miles driven in any other states as reported in the
11 most recent taxable year to the division of motor vehicles
12 pursuant to any proportional registration agreement on
13 file therewith. The return shall, additionally, show the
14 gross capital cost of the commercial vehicle to the pur-
15 chaser thereof and the year the purchaser acquired the
16 commercial vehicle. In the case of commercial motor
17 vehicles used for the transportation of property exclusive-
18 ly within this state the return shall only show the gross
19 capital cost of the commercial vehicle to the purchaser
20 thereof and the year the commercial vehicle was acquired
21 by the purchaser thereof.

22 (b) Ad valorem taxes provided for in this chapter
23 shall, notwithstanding the provisions of section five, article
24 one-c of this chapter, be determined as follows for : (1)
25 The gross capital cost of a commercial vehicle shall be
26 multiplied by a percentage factor representing the remain-

27 der of the vehicle's value after depreciation according to a
28 depreciation schedule established by the tax commission-
29 er, which calculation shall yield the appraised value of the
30 vehicle; (2) for a trailer, semitrailer or road tractor regis-
31 tered in this state as part of a fleet registered under any
32 proportional registration agreement under the provisions
33 of section ten-a, article two, chapter seventeen-a of this
34 code, the appraised value shall be multiplied by the frac-
35 tion comprised of a numerator representing the total miles
36 driven in West Virginia (regardless whether property is
37 being transported for commercial purposes) in the taxable
38 year and a denominator representing the total miles driven
39 in the taxable year by the commercial motor vehicle oper-
40 ator during times property was being transported for com-
41 mercial purposes, as reported to the division of motor
42 vehicles pursuant to any proportional registration agree-
43 ment on file therewith to obtain the apportioned value,
44 which apportioned value shall be multiplied by sixty per-
45 cent to yield the assessed value which shall be multiplied
46 by the applicable rate of tax; (3) for a trailer, semitrailer
47 or road tractor operated exclusively in this state and which
48 is not a part of a fleet registered under any proportional
49 registration agreement or is not registered under the provi-
50 sions of section ten-a, article two, chapter seventeen-a of
51 this code, the tax shall be determined by multiplying the
52 appraised value by sixty percent to obtain the assessed
53 value which shall be multiplied by the tax rate to obtain
54 the amount of the tax.

Enr. Com. Sub. for H. B. 2496] 6

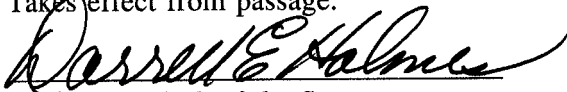
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

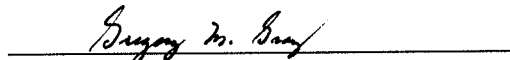

Chairman Senate Committee

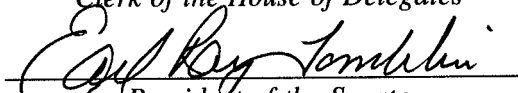

Chairman House Committee

Originating in the House.

Takes effect from passage.

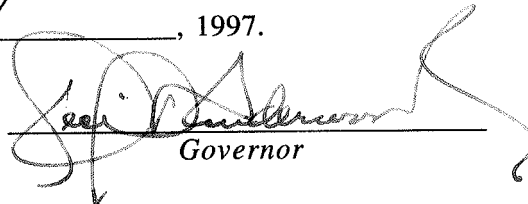

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within is approved this the 2nd
day of May, 1997.


Governor

PRESENTED TO THE
GOVERNOR

Date 4/25/97

Time 2:06 pm