

HB 2775 S

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OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2007



ENROLLED

House Bill No. 2775

(By Mr. Speaker, (Mr. Thompson) and Delegate Armstead)
[By Request of the Executive]



Passed March 9, 2007

In Effect Ninety Days from Passage

FILED

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COMMITTEE SUBSTITUTE OFFICE WEST VIRGINIA
SECRETARY OF STATE

FOR

H. B. 2775

(BY MR. SPEAKER, (MR. THOMPSON) AND DELEGATE ARMSTEAD)
[BY REQUEST OF THE EXECUTIVE]

[Passed March 9, 2007; in effect ninety days from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-15-3b; and to amend and reenact §17A-3-4 of said code, all relating to the taxation of motor vehicles; providing an exemption for new residents of this state from payment of the privilege tax upon a showing that the applicant was not a resident of this state at the time the vehicle was purchased and the vehicle was properly titled in the applicant's previous state or jurisdiction of residence; providing a period of amnesty; eliminating the five percent tax for privilege of certification of title; imposing a five percent tax on the sale and use of motor vehicles; providing exemptions; and effective date.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-15-3b; and that §17A-3-4 of said code be amended and reenacted, all to read as follows:

ARTICLE 15. CONSUMER SALES AND SERVICE TAX.

§11-15-3b. Imposition of consumer sales tax on motor vehicle sales; rate of tax; use of motor vehicle purchased out of state; definition of sale; definition of motor vehicle; exemptions; collection of tax by Department of Motor Vehicles; dedication of tax to highways; legislative and emergency rules.

1 (a) Notwithstanding any provision of this article or article
2 fifteen-a of this chapter to the contrary, beginning on the first
3 day of July, two thousand eight, all motor vehicle sales to
4 West Virginia residents shall be subject to the consumer sales
5 tax imposed by this article.

6 (b) *Rate of tax on motor vehicles.* -- Notwithstanding any
7 provision of this article or article fifteen-a of this chapter to
8 the contrary, the rate of tax on the sale and use of a motor
9 vehicle shall be five percent of its sale price, as defined in
10 section two, article fifteen-b of this chapter: *Provided*, That
11 so much of the sale price or consideration as is represented
12 by the exchange of other vehicles on which the tax imposed
13 by this section or section four, article three, chapter
14 seventeen-a of this code has been paid by the purchaser shall
15 be deducted from the total actual sale price paid for the motor
16 vehicle, whether the motor vehicle be new or used.

17 (c) *Motor vehicles purchased out of state.*--
18 Notwithstanding this article or article fifteen-a to the
19 contrary, the tax imposed by this section shall apply to all
20 motor vehicles, used as defined by section one, article
21 fifteen-a, of this chapter, within this state, regardless of
22 whether the vehicle was purchased in a state other than West
23 Virginia.

24 (d) *Definition of Sale.* -- Notwithstanding any provision
25 of this article or article fifteen-a of this chapter to the
26 contrary, for purposes of this section "sale", "sales" or
27 "selling" means any transfer or lease of the possession or
28 ownership of a motor vehicle for consideration, including

29 isolated transactions between individuals not being made in
30 the ordinary course of repeated and successive business and
31 also including casual and occasional sales between
32 individuals not conducted in a repeated manner or in the
33 ordinary course of repetitive and successive transactions.

34 (e) *Definition of Motor Vehicle.* -- For purposes of this
35 section "motor vehicle" means every propellable device in, or
36 upon which any person or property is or may be transported
37 or drawn upon a highway including but not limited to:
38 automobiles; buses; motor homes; motorcycles; motorboats;
39 all-terrain vehicles; snowmobiles; low speed vehicles; trucks,
40 truck tractors, and road tractors having a weight of less than
41 fifty-five thousand pounds; trailers, semitrailers, full trailers,
42 pole trailers, and converter gear having a gross weight of less
43 than two thousand pounds; and motorboat trailers, fold down
44 camping trailers, traveling trailers, house trailers, and motor
45 homes; except that the term "motor vehicle" does not include:
46 modular homes, manufactured homes, mobile homes, similar
47 nonmotive propelled vehicles susceptible of being moved
48 upon the highways but primarily designed for habitation and
49 occupancy; devices operated regularly for the transportation
50 of persons for compensation under a certificate of
51 convenience and necessity or contract carrier permit issued
52 by the Public Service Commission; mobile equipment as
53 defined in section one, article one, chapter seventeen-a of this
54 code; special mobile equipment as defined in section one,
55 article one, chapter seventeen-a of this code; trucks, truck
56 tractors, and road tractors having a gross weight of fifty-five
57 thousand pounds or more; trailers, semitrailers, full trailers,
58 pole trailers and converter gear, having weight of two
59 thousand pounds or greater: *Provided*, That notwithstanding
60 the provisions of section nine, article fifteen, chapter eleven
61 of this code, the exemption from tax under this section for
62 mobile equipment as defined in section one, article one,
63 chapter seventeen-a of this code; special mobile equipment
64 defined in section one, article one, chapter seventeen-a of this
65 code; Class B trucks, truck tractors, and road tractors
66 registered at a gross weight of fifty-five thousand pounds or
67 more; and Class C trailers, semitrailers, full trailers, pole
68 trailers and converter gear, having weight of two thousand

69 pounds or greater; does not subject the sale or purchase of the
70 vehicle to the consumer sales and service tax imposed by
71 section three, of this article.

72 (f) *Exemptions.* -- Notwithstanding any other provision
73 of this code to the contrary, the tax imposed by this section
74 shall not be subject to any exemption in this code other than
75 the following:

76 (1) The tax imposed by this section does not apply to any
77 passenger vehicle offered for rent in the normal course of
78 business by a daily passenger rental car business as licensed
79 under the provisions of article six-d of this chapter. For
80 purposes of this section, a daily passenger car means a motor
81 vehicle having a gross weight of eight thousand pounds
82 or less and is registered in this state or any other state. In lieu
83 of the tax imposed by this section, there is hereby imposed a
84 tax of not less than one dollar nor more than one dollar and
85 fifty cents for each day or part of the rental period. The
86 Commissioner of Motor Vehicles shall propose an
87 emergency rule in accordance with the provisions of article
88 three, chapter twenty-nine-a of this code to establish this tax.

89 (2) The tax imposed by this section does not apply where
90 the motor vehicle has been acquired by a corporation,
91 partnership or limited liability company from another
92 corporation, partnership or limited liability company that is
93 a member of the same controlled group and the entity
94 transferring the motor vehicle has previously paid the tax on
95 that motor vehicle imposed by this section. For the purposes
96 of this section, control means ownership, directly or
97 indirectly, of stock or equity interests possessing fifty percent
98 or more of the total combined voting power of all classes of
99 the stock of a corporation or equity interests of a partnership
100 or limited liability company entitled to vote or ownership,
101 directly or indirectly, of stock or equity interests possessing
102 fifty percent or more of the value of the corporation,
103 partnership or limited liability company.

104 (3) The tax imposed by this section does not apply where
105 motor vehicle has been acquired by a senior citizen service

106 organization which is exempt from the payment of income
107 taxes under the United States Internal Revenue Code, Title 26
108 U.S.C. §501(c)(3) and which is recognized to be a bona fide
109 senior citizen service organization by the Bureau of Senior
110 Services existing under the provisions of article five, chapter
111 sixteen of this code.

112 (4) The tax imposed by this section does not apply to any
113 active duty military personnel stationed outside of West
114 Virginia who acquires a motor vehicle by sale within nine
115 months from the date the person returns to this state.

116 (5) The tax imposed by this section does not apply to
117 motor vehicles acquired by registered dealers of this state for
118 resale only.

119 (6) The tax imposed by this section does not apply to
120 motor vehicles acquired by this state or any political
121 subdivision thereof, or by any volunteer fire department or
122 duly chartered rescue or ambulance squad organized and
123 incorporated under the laws of this state as a nonprofit
124 corporation for protection of life or property.

125 (7) The tax imposed by this section does not apply to
126 motor vehicles acquired by an urban mass transit authority,
127 as defined in article twenty-seven, chapter eight of this code,
128 or a nonprofit entity exempt from federal and state income
129 tax under the Internal Revenue Code, for the purpose of
130 providing mass transportation to the public at large or
131 designed for the transportation of persons and being operated
132 for the transportation of persons in the public interest.

133 (8) The tax imposed by this section does not apply to the
134 registration of a vehicle owned and titled in the name of a
135 resident of this state if the applicant:

136 (A) Was not a resident of this state at the time the
137 applicant purchased or otherwise acquired ownership of the
138 vehicle;

139 (B) Presents evidence as the Commissioner of Motor

140 Vehicles may require of having titled the vehicle in the
141 applicant's previous state of residence;

142 (C) Has relocated to this state and can present such
143 evidence as the Commissioner of Motor Vehicles may
144 require to show bona-fide residency in this state;

145 (D) Presents an affidavit, completed by the assessor of
146 the applicant's county of residence, establishing that the
147 vehicle has been properly reported and is on record in the
148 office of the assessor as personal property; and

149 (E) Makes application to the Division of Motor Vehicles
150 for a title and registration, and pays all other fees required by
151 chapter seventeen-a of this code within thirty days of
152 establishing residency in this state as prescribed in subsection
153 (a), section one-a of this article.

154 (g) *Division of Motor Vehicles to collect.--*
155 Notwithstanding any provision of this article, article fifteen-a,
156 and article ten of this chapter to the contrary, the Division of
157 Motor Vehicles shall collect the tax imposed by this section:
158 *Provided,* That such tax is imposed upon the monthly
159 payments for the lease of any motor vehicle leased by a
160 resident of West Virginia, which tax is equal to five percent
161 of the amount of the monthly payment, applied to each
162 payment, and continuing for the entire term of the initial lease
163 period. The tax shall be remitted to the Division of Motor
164 Vehicles on a monthly basis by the lessor of the vehicle.

165 (h) *Dedication of tax to highways.* -- Notwithstanding any
166 provision of this article or article fifteen-a of this chapter to
167 the contrary, all taxes collected pursuant to this section, after
168 deducting the amount of any refunds lawfully paid, shall be
169 deposited in the State Road Fund in the State Treasury, and
170 expended by the Commissioner of Highways for design,
171 maintenance and construction of roads in the state highway
172 system.

173 (i) *Legislative rules; emergency rules.* -- Notwithstanding
174 any provision of this article, article fifteen-a, and article ten

175 to the contrary, the Commissioner of Motor Vehicles shall
176 promulgate legislative rules explaining and implementing this
177 section, which rules shall be promulgated in accordance with
178 the provisions of article three, chapter twenty-nine-a of this
179 code and should include a minimum taxable value and set
180 forth instances when a vehicle is to be taxed at fair market
181 value rather than its purchase price. The authority to
182 promulgate rules includes authority to amend or repeal those
183 rules. If proposed legislative rules for this section are filed in
184 the State Register before the fifteenth day of June, two
185 thousand eight, those rules may be promulgated as
186 emergency legislative rules, as provided in article three of
187 said chapter twenty-nine-a.

**ARTICLE 3. ORIGINAL AND RENEWAL
REGISTRATION; ISSUANCE OF
CERTIFICATES OF TITLE.**

**§17A-3-4. Application for certificate of title; fees; abolishing
privilege tax; prohibition of issuance of
certificate of title without compliance with
consumer sales and service tax provisions;
exceptions.**

1 (a) Certificates of registration of any vehicle or
2 registration plates for the vehicle, whether original issues or
3 duplicates, may not be issued or furnished by the Division of
4 Motor Vehicles or any other officer or agent charged with the
5 duty, unless the applicant already has received, or at the same
6 time makes application for and is granted, an official
7 certificate of title of the vehicle in either an electronic or
8 paper format. The application shall be upon a blank form to
9 be furnished by the Division of Motor Vehicles and shall
10 contain a full description of the vehicle, which description
11 shall contain a manufacturer's serial or identification number
12 or other number as determined by the commissioner and any
13 distinguishing marks, together with a statement of the
14 applicant's title and of any liens or encumbrances upon the
15 vehicle, the names and addresses of the holders of the liens
16 and any other information as the Division of Motor Vehicles
17 may require. The application shall be signed and sworn to by

18 the applicant. A duly certified copy of the division's
19 electronic record of a certificate of title is admissible in any
20 civil, criminal or administrative proceeding in this state as
21 evidence of ownership.

22 (b) A tax is imposed upon the privilege of effecting the
23 certification of title of each vehicle in the amount equal to
24 five percent of the value of the motor vehicle at the time of
25 the certification, to be assessed as follows:

26 (1) If the vehicle is new, the actual purchase price or
27 consideration to the purchaser of the vehicle is the value of
28 the vehicle. If the vehicle is a used or secondhand vehicle,
29 the present market value at time of transfer or purchase is the
30 value of the vehicle for the purposes of this section:
31 *Provided*, That so much of the purchase price or
32 consideration as is represented by the exchange of other
33 vehicles on which the tax imposed by this section has been
34 paid by the purchaser shall be deducted from the total actual
35 price or consideration paid for the vehicle, whether the
36 vehicle be new or secondhand. If the vehicle is acquired
37 through gift or by any manner whatsoever, unless specifically
38 exempted in this section, the present market value of the
39 vehicle at the time of the gift or transfer is the value of the
40 vehicle for the purposes of this section.

41 (2) No certificate of title for any vehicle may be issued to
42 any applicant unless the applicant has paid to the Division of
43 Motor Vehicles the tax imposed by this section which is five
44 percent of the true and actual value of the vehicle whether the
45 vehicle is acquired through purchase, by gift or by any other
46 manner whatsoever, except gifts between husband and wife
47 or between parents and children: *Provided*, That the husband
48 or wife, or the parents or children, previously have paid the
49 tax on the vehicles transferred to the State of West Virginia.

50 (3) The Division of Motor Vehicles may issue a
51 certificate of registration and title to an applicant if the
52 applicant provides sufficient proof to the Division of Motor
53 Vehicles that the applicant has paid the taxes and fees
54 required by this section to a motor vehicle dealership that has

55 gone out of business or has filed bankruptcy proceedings in
56 the United States bankruptcy court and the taxes and fees so
57 required to be paid by the applicant have not been sent to the
58 division by the motor vehicle dealership or have been
59 impounded due to the bankruptcy proceedings: *Provided,*
60 That the applicant makes an affidavit of the same and assigns
61 all rights to claims for money the applicant may have against
62 the motor vehicle dealership to the Division of Motor
63 Vehicles.

64 (4) The Division of Motor Vehicles shall issue a
65 certificate of registration and title to an applicant without
66 payment of the tax imposed by this section if the applicant is
67 a corporation, partnership or limited liability company
68 transferring the vehicle to another corporation, partnership or
69 limited liability company when the entities involved in the
70 transfer are members of the same controlled group and the
71 transferring entity has previously paid the tax on the vehicle
72 transferred. For the purposes of this section, control means
73 ownership, directly or indirectly, of stock or equity interests
74 possessing fifty percent or more of the total combined voting
75 power of all classes of the stock of a corporation or equity
76 interests of a partnership or limited liability company entitled
77 to vote or ownership, directly or indirectly, of stock or equity
78 interests possessing fifty percent or more of the value of the
79 corporation, partnership or limited liability company.

80 (5) The tax imposed by this section does not apply to
81 vehicles to be registered as Class H vehicles or Class M
82 vehicles, as defined in section one, article ten of this chapter,
83 which are used or to be used in interstate commerce. Nor
84 does the tax imposed by this section apply to the titling of
85 Class B vehicles registered at a gross weight of fifty-five
86 thousand pounds or more, or to the titling of Class C
87 semitrailers, full trailers, pole trailers and converter gear:
88 *Provided,* That if an owner of a vehicle has previously titled
89 the vehicle at a declared gross weight of fifty-five thousand
90 pounds or more and the title was issued without the payment
91 of the tax imposed by this section, then before the owner may
92 obtain registration for the vehicle at a gross weight less than
93 fifty-five thousand pounds, the owner shall surrender to the

94 commissioner the exempted registration, the exempted
95 certificate of title and pay the tax imposed by this section
96 based upon the current market value of the vehicle:
97 *Provided, however,* That notwithstanding the provisions of
98 section nine, article fifteen, chapter eleven of this code, the
99 exemption from tax under this section for Class B vehicles in
100 excess of fifty-five thousand pounds and Class C semitrailers,
101 full trailers, pole trailers and converter gear does not subject
102 the sale or purchase of the vehicles to the consumers sales
103 and service tax.

104 (6) The tax imposed by this section does not apply to
105 titling of vehicles leased by residents of West Virginia. A tax
106 is imposed upon the monthly payments for the lease of any
107 motor vehicle leased by a resident of West Virginia, which
108 tax is equal to five percent of the amount of the monthly
109 payment, applied to each payment, and continuing for the
110 entire term of the initial lease period. The tax shall be
111 remitted to the Division of Motor Vehicles on a monthly
112 basis by the lessor of the vehicle.

113 (7) The tax imposed by this section does not apply to
114 titling of vehicles by a registered dealer of this state for resale
115 only, nor does the tax imposed by this section apply to titling
116 of vehicles by this state or any political subdivision thereof,
117 or by any volunteer fire department or duly chartered rescue
118 or ambulance squad organized and incorporated under the
119 laws of this state as a nonprofit corporation for protection of
120 life or property. The total amount of revenue collected by
121 reason of this tax shall be paid into the State Road Fund and
122 expended by the Commissioner of Highways for matching
123 federal funds allocated for West Virginia. In addition to the
124 tax, there is a charge of five dollars for each original
125 certificate of title or duplicate certificate of title so issued:
126 *Provided,* That this state or any political subdivision of this
127 state or any volunteer fire department or duly chartered
128 rescue squad is exempt from payment of the charge.

129 (8) The certificate is good for the life of the vehicle, so
130 long as the vehicle is owned or held by the original holder of
131 the certificate and need not be renewed annually, or any other

132 time, except as provided in this section.

133 (9) If, by will or direct inheritance, a person becomes the
134 owner of a motor vehicle and the tax imposed by this section
135 previously has been paid to the Division of Motor Vehicles
136 on that vehicle, he or she is not required to pay the tax.

137 (10) A person who has paid the tax imposed by this
138 section is not required to pay the tax a second time for the
139 same motor vehicle, but is required to pay a charge of five
140 dollars for the certificate of retitle of that motor vehicle,
141 except that the tax shall be paid by the person when the title
142 to the vehicle has been transferred either in this or another
143 state from the person to another person and transferred back
144 to the person.

145 (11) The tax imposed by this section does not apply to
146 any passenger vehicle offered for rent in the normal course of
147 business by a daily passenger rental car business as licensed
148 under the provisions of article six-d of this chapter. For
149 purposes of this section, a daily passenger car means a Class
150 A motor vehicle having a gross weight of eight thousand
151 pounds or less and is registered in this state or any other state.
152 In lieu of the tax imposed by this section, there is hereby
153 imposed a tax of not less than one dollar nor more than one
154 dollar and fifty cents for each day or part of the rental period.
155 The commissioner shall propose an emergency rule in
156 accordance with the provisions of article three, chapter
157 twenty-nine-a of this code to establish this tax.

158 (12) The tax imposed by this article does not apply to the
159 titling of any vehicle purchased by a senior citizen service
160 organization which is exempt from the payment of income
161 taxes under the United States Internal Revenue Code, Title 26
162 U.S.C. §501(c)(3) and which is recognized to be a bona fide
163 senior citizen service organization by the senior services
164 bureau existing under the provisions of article five, chapter
165 sixteen of this code.

166 (13) The tax imposed by this section does not apply to the
167 titling of any vehicle operated by an urban mass transit

168 authority as defined in article twenty-seven, chapter eight of
169 this code or a nonprofit entity exempt from federal and state
170 income tax under the Internal Revenue Code and whose
171 purpose is to provide mass transportation to the public at
172 large designed for the transportation of persons and being
173 operated for the transportation of persons in the public
174 interest.

175 (14) The tax imposed by this section does not apply to the
176 transfer of a title to a vehicle owned and titled in the name of
177 a resident of this state if the applicant:

178 (A) Was not a resident of this state at the time the applicant
179 purchased or otherwise acquired ownership of the vehicle;

180 (B) Presents evidence as the commissioner may require of
181 having titled the vehicle in the applicant's previous state of residence;

182 (C) Has relocated to this state and can present such evidence
183 as the commissioner may require to show bona-fide residency
184 in this state;

185 (D) Presents an affidavit, completed by the assessor of the
186 applicant's county of residence, establishing that the vehicle
187 has been properly reported and is on record in the office of
188 the assessor as personal property; and

189 (E) Makes application to the division for a title and
190 registration, and pays all other fees required by this chapter
191 within thirty days of establishing residency in this state as
192 prescribed in subsection (a), section one-a of this article:

193 *Provided*, That a period of amnesty of three months be
194 established by the commissioner during the calendar year two
195 thousand seven, during which time any resident of this state,
196 having titled his or her vehicle in a previous state of
197 residence, may pay without penalty any fees required by this
198 chapter and transfer the title of his or her vehicle in
199 accordance with the provisions of this section.

200 (c) Notwithstanding any provisions of this code to the
201 contrary, the owners of trailers, semitrailers, recreational
202 vehicles and other vehicles not subject to the certificate of
203 title tax prior to the enactment of this chapter are subject to
204 the privilege tax imposed by this section: *Provided*, That the
205 certification of title of any recreational vehicle owned by the
206 applicant on the thirtieth day of June, one thousand nine

207 hundred eighty-nine, is not subject to the tax imposed by this
208 section: *Provided, however,* That mobile homes,
209 manufactured homes, modular homes and similar nonmotive
210 propelled vehicles, except recreational vehicles and house
211 trailers, susceptible of being moved upon the highways but
212 primarily designed for habitation and occupancy, rather than
213 for transporting persons or property, or any vehicle operated
214 on a nonprofit basis and used exclusively for the
215 transportation of mentally retarded or physically handicapped
216 children when the application for certificate of registration
217 for the vehicle is accompanied by an affidavit stating that the
218 vehicle will be operated on a nonprofit basis and used
219 exclusively for the transportation of mentally retarded and
220 physically handicapped children, are not subject to the tax
221 imposed by this section, but are taxable under the provisions
222 of articles fifteen and fifteen-a, chapter eleven of this code.

223 (d) Beginning on the first of July, two thousand and
224 eight, the tax imposed under this subsection (b) of this
225 section is abolished and after that date no certificate of title
226 for any motor vehicle may be issued to any applicant unless
227 the applicant provides sufficient proof to the Division of
228 Motor Vehicles that the applicant has paid the fees required
229 by this article and the tax imposed under section three-b,
230 article fifteen, chapter eleven of this code.

231 (e) Any person making any affidavit required under any
232 provision of this section who knowingly swears falsely, or
233 any person who counsels, advises, aids or abets another in the
234 commission of false swearing, or any person, while acting as
235 an agent of the Division of Motor Vehicles, issues a vehicle
236 registration without first collecting the fees and taxes or fails
237 to perform any other duty required by this chapter or chapter
238 eleven of this code to be performed before a vehicle
239 registration is issued is, on the first offense, guilty of a
240 misdemeanor and, upon conviction thereof, shall be fined not
241 more than five hundred dollars or be confined in jail for a
242 period not to exceed six months or, in the discretion of the
243 court, both fined and confined. For a second or any
244 subsequent conviction within five years, that person is guilty
245 of a felony and, upon conviction thereof, shall be fined not

246 more than five thousand dollars or be imprisoned in a state
247 correctional facility for not less than one year nor more than
248 five years or, in the discretion of the court, both fined and
249 imprisoned.

250 (f) Notwithstanding any other provisions of this section,
251 any person in the military stationed outside West Virginia or
252 his or her dependents who possess a motor vehicle with valid
253 registration are exempt from the provisions of this article for
254 a period of nine months from the date the person returns to
255 this state or the date his or her dependent returns to this state,
256 whichever is later.

257 (g) No person may transfer, purchase or sell a
258 factory-built home without a certificate of title issued by the
259 commissioner in accordance with the provisions of this
260 article:

261 (1) Any person who fails to provide a certificate of title
262 upon the transfer, purchase or sale of a factory-built home is
263 guilty of a misdemeanor and, upon conviction thereof, shall
264 for the first offense be fined not less than one hundred dollars
265 nor more than one thousand dollars, or be confined in jail for
266 not more than one year, or both fined and confined. For each
267 subsequent offense, the fine may be increased to not more
268 than two thousand dollars, with confinement in jail not more
269 than one year, or both fined and confined.

270 (2) Failure of the seller to transfer a certificate of title
271 upon sale or transfer of the factory-built home gives rise to a
272 cause of action, upon prosecution thereof, and allows for the
273 recovery of damages, costs and reasonable attorney fees.

274 (3) This subsection does not apply to a mobile or
275 manufactured home for which a certificate of title has been
276 canceled pursuant to section twelve-b of this article.

277 (h) Notwithstanding any other provision to the contrary,
278 whenever reference is made to the application for or issuance
279 of any title or the recordation or release of any lien, it
280 includes the application, transmission, recordation, transfer

281 of ownership and storage of information in an electronic
282 format.

283 (i) Notwithstanding any other provision contained in this
284 section, nothing herein shall be considered to include
285 modular homes as defined in subsection (I), section two,
286 article fifteen, chapter thirty-seven of this code and built to
287 the State Building Code as established by legislative rules
288 promulgated by the State Fire Commission pursuant to
289 section five-b, article three, chapter twenty-nine of this code.

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



Chairman Senate Committee



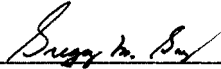
Chairman House Committee

Originating in the House.

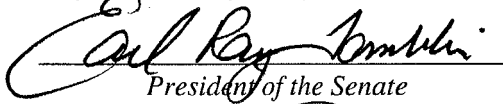
In effect ninety days from passage.



Clerk of the Senate



Clerk of the House of Delegates



President of the Senate



Speaker of the House of Delegates

The within is approved this the 23rd
day of March, 2007.



Governor

PRESENTED TO THE
GOVERNOR

MAR 18 2007

Time 2:02 pm