

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2678

FISCAL
NOTE

BY DELEGATE BIBBY, HARDY, CADLE, FOSTER,
MCGEEHAN, HOWELL, JEFFRIES, J., WILSON, WORRELL,
HARSHBARGER AND HANNA

[Introduced January 25, 2019; Referred
to the Committee on Finance.]

1 A BILL to amend and reenact §17A-3-3a of the Code of West Virginia, 1931, as amended, relating
 2 to eliminating the personal property tax on new vehicles purchased by and registered to a
 3 resident of this state.

Be it enacted by the Legislature of West Virginia:

**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.**

1 (a) Certificates of registration and renewal of registration of any vehicle or registration
 2 plates for any vehicle may not be issued or furnished by the Division of Motor Vehicles, or any
 3 other officer charged with the duty, unless the applicant for the certificate or registration plate,
 4 except an applicant exempt from payment of registration fees under §17A-10-8 of this code, has
 5 furnished the receipt provided in this section or the division has received verification by electronic
 6 means to show full payment of:

7 (1) The personal property taxes for the current ~~calendar~~ calendar year or the calendar
 8 year which immediately precedes the calendar year in which application is made on all vehicles
 9 which were registered with the Division of Motor Vehicles in the applicant's name on the tax day
 10 for the former calendar year; Provided, That any new motor vehicle purchased in this state by a
 11 resident of this state is not subject to personal property taxes so long as the resident continues to
 12 register the vehicle in his or her name or his or her spouse's name and continues to reside in this
 13 state: Provided, however, That exemptions from the personal property tax do not apply to a
 14 vehicle that is on resale or is a used vehicle; and

15 (2) All emergency ambulance fees owed pursuant to §7-15-17 of this code at the time the
 16 receipt is prepared, except for any of the fees that are not yet past due: *Provided, That any county*

17 which does not impose emergency ambulance fees or which chooses not to show emergency
18 ambulance fees on the personal property tax receipt may issue a receipt without complying with
19 this subdivision and the Commissioner of Motor Vehicles may issue or renew registration without
20 regard to such fees.

21 (b) If the applicant contends that any registered vehicle was not subject to personal
22 property taxation for that year or that he or she does not owe any emergency ambulance fees if
23 a receipt for fees are required by the county, he or she shall furnish the information and evidence
24 as the Commissioner of Motor Vehicles may require to substantiate his or her contention.

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

33 (d) Each receipt given to a taxpayer for payment of personal property taxes on a vehicle
34 may indicate on the receipt whether the taxpayer has paid all emergency ambulance fees owed
35 pursuant to §7-15-17 of this code at the time the receipt is prepared, except for any of the fees
36 that are not yet past due: *Provided*, That each county shall include on the same notice of personal
37 property taxes due the additional amount due for all emergency ambulance fees.

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

NOTE: The purpose of this bill is to eliminate the personal property tax on new vehicles purchased by and registered to a resident of this state.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.