

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2374

BY DELEGATES HOWELL, B. WARD, PAYNTER, MARTIN,
MANDT, STATLER, J. PACK, PINSON, MILLER, D. JEFFRIES
AND J. JEFFRIES

[Introduced February 13, 2021; Referred to the
Committee on Technology and Infrastructure then the
Judiciary]

1 A BILL to amend and reenact §17A-3-3a of the Code of West Virginia, 1931, as amended, relating
 2 to requiring the proof of payment of personal property taxes on mobile homes as a
 3 prerequisite to motor vehicle registration or renewal.

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 year or the calendar year which
 8 immediately precedes the calendar year in which application is made on all vehicles which were
 9 registered with the Division of Motor Vehicles in the applicant’s name on the tax day for the former
 10 calendar year and the personal property taxes for the current calendar year or the calendar year
 11 which immediately precedes the calendar year in which application is made on all mobile homes
 12 in the applicant’s name on the tax day for the former calendar year subject to personal tax under
 13 §11-5-1 et seq. of this code; and

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

17 ambulance fees on the personal property tax receipt may issue a receipt without complying with
18 this subdivision and the Commissioner of Motor Vehicles may issue or renew registration without
19 regard to such fees.

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

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

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

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

NOTE: The purpose of this bill is to require proof of payment of personal property taxes on

mobile homes as a prerequisite to motor vehicle registration or renewal.

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