

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2546

FISCAL
NOTE

BY DELEGATES PUSHKIN, CADLE, DOYLE, BUTLER,
MCGEEHAN, COOPER, BROWN, N., ELLINGTON, LOVEJOY,
SPONAUGLE AND HORNBUCKLE

[Introduced January 21, 2019; Referred
to the Committee on Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section
 2 designated §17A-3-4a, relating to excluding the value of durable medical equipment or
 3 mobility enhancing equipment when determining the value of the vehicle for imposition of
 4 the tax on the privilege of effecting the certification of title of the vehicle.

Be it enacted by the Legislature of West Virginia:

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

**§17A-3-4a. Exclusion from tax for equipment installed in a motor vehicle for use of a person
 with a medical necessity.**

1 In determining the amount of tax to be imposed under §17A-3-4, the Division of Motor
 2 Vehicles shall exclude the value of durable medical equipment or mobility enhancing equipment,
 3 as defined by §11-15B-2 of this code, installed in a motor vehicle to accommodate passengers or
 4 operators for any medically necessary purpose.

NOTE: The purpose of this bill is to exclude the value of durable medical equipment or mobility enhancing equipment when determining the value of the vehicle for imposition of the tax on the privilege of effecting the certification of title of the vehicle.

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