

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 5411

By Delegates Howell, Thorne, Willis, Adkins,
Campbell, DeVault, Jeffries, Ferrell, and Cannon

[Introduced February 01, 2024; Referred to the
Committee on Technology and Infrastructure]

1 A BILL to amend and reenact §17A-3-3a of the Code of West Virginia, 1931, as amended, relating
 2 to eliminate need to present a receipt indicating payment of personal property tax on motor
 3 vehicles.

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 receipt and emergency ambulance fees not
 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

11 (2) All emergency ambulance fees owed pursuant to §7-15-17 of this code at the time the
 12 receipt is prepared, except for any of the fees that are not yet past due: *Provided*, That any county
 13 which does not impose emergency ambulance fees or which chooses not to show emergency
 14 ambulance fees on the personal property tax receipt may issue a receipt without complying with
 15 this subdivision and the Commissioner of Motor Vehicles may issue or renew registration without
 16 regard to such fees.

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

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

29 (d) Each receipt given to a taxpayer for payment of personal property taxes on a vehicle
30 may indicate on the receipt whether the taxpayer has paid all emergency ambulance fees owed
31 pursuant to §71517 of this code at the time the receipt is prepared, except for any of the fees that
32 are not yet past due: *Provided*, That each county shall include on the same notice of personal
33 property taxes due the additional amount due for all emergency ambulance fees.

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

38 (f) On the effective date of this amendment, notwithstanding any other provision of this
39 code to the contrary, a receipt for payment of personal property taxes is not prerequisite to
40 registration or renewal required of any vehicle or registration plates for any vehicle.

NOTE: The purpose of this bill is to eliminate the need to present a receipt indicating payment of personal property tax on motor vehicles for renewal of registration plates.

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