WEST VIRGINIA CODE: §11-6G-3

§11-6G-3. Interstate motor vehicle business; calculation of tax.

(a) In the case of interstate motor vehicles used for the transportation of property and which are registered under a proportional registration agreement, pursuant to the provisions of section ten-a, article two, chapter seventeen-a of this code, the owners, operator or operators, for each interstate motor vehicle, on forms prescribed by the Commissioner of Motor Vehicles, shall disclose the total miles driven in West Virginia and the total miles driven in any other states as reported in the most recent taxable year to the Division of Motor Vehicles pursuant to any proportional registration agreement on file therewith. The return shall, additionally, show the gross capital cost of the interstate motor vehicle to the purchaser thereof and the year the purchaser acquired the interstate motor vehicle.

(b) Ad valorem fees provided for in this chapter shall, notwithstanding the provisions of section five, article one-c of this chapter, be determined as follows for: (1) The gross capital cost of an interstate motor vehicle shall be multiplied by a percentage factor representing the remainder of the vehicle's value after depreciation according to a depreciation schedule established by the Tax Commissioner, which calculation shall yield the appraised value of the vehicle, which appraised value shall be multiplied by sixty percent to yield the assessed value; (2) for the interstate truck, road tractor, or power unit, registered in this state as part of a fleet registered under any proportional registration agreement under the provisions of section ten-a, article two, chapter seventeen-a of this code, the assessed value shall be multiplied by the apportioned percentage calculated in accordance with the articles and bylaws of any proportional registration agreement for the mileage reporting year, as reported to the Division of Motor Vehicles for the corresponding registration year pursuant to any proportional registration agreement on file therewith to obtain the apportioned value, which apportioned value shall be multiplied by the applicable rate of tax.