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WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 1998



ENROLLED

House Bill No. 4253

(By Delegates Seacrist, Manuel, Hunt,
Kelley and Azingo.)



Passed March 14, 1998

In Effect July 1, 1998

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SECRETARY OF STATE

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H. B. 4253

(By Delegates Seacrist, Manuel,
Hunt, Kelley and Azinger)

[Passed March 14, 1998; in effect July 1, 1998.]

AN ACT to amend and reenact section five, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to exempting propane gas for off road use from the excise tax on gasoline or special fuel.

Be it enacted by the Legislature of West Virginia:

That section five, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.

§11-14-5. Exemptions from tax.

1 There shall be exempted from the excise tax on gaso-
2 line or special fuel imposed by this article the following:

3 (1) All gallons of gasoline or special fuel exported
4 from this state to any other state or nation;

5 (2) All gallons of gasoline or special fuel sold to and
6 purchased by the United States or any agency of the
7 United States when delivered in bulk quantities of five
8 hundred gallons or more;

9 (3) All gallons of gasoline or special fuel sold to and

10 purchased by a county board of education when delivered
11 in bulk quantities of five hundred gallons or more;

12 (4) All gallons of gasoline or special fuel sold
13 pursuant to a government contract, in bulk quantities of
14 five hundred gallons or more, for use in conjunction with
15 any municipal, county, state or federal civil defense or
16 emergency service program, or to any person on whom is
17 imposed a requirement to maintain an inventory of
18 gasoline or special fuel for the purpose of the program:
19 *Provided*, That fueling facilities used for these purposes
20 are not capable of fueling motor vehicles and the person
21 in charge of the program has in his or her possession a
22 letter of authority from the tax commissioner certifying
23 his or her right to the exemption;

24 (5) All gallons of gasoline or special fuel imported
25 into this state in the fuel supply tank or tanks of a motor
26 vehicle, other than in the fuel supply tank of a vehicle
27 being hauled. This exemption does not relieve a person
28 owning or operating as a motor carrier of any taxes
29 imposed by article fourteen-a of this chapter;

30 (6) All gallons of gasoline and special fuel used and
31 consumed in stationary off-highway turbine engines;

32 (7) All gallons of special fuel for heating any public
33 or private dwelling, building or other premises;

34 (8) All gallons of special fuel for boilers;

35 (9) All gallons of gasoline or special fuel used as a dry
36 cleaning solvent or commercial or industrial solvent;

37 (10) All gallons of gasoline or special fuel used as
38 lubricants, ingredients or components of any manu-
39 factured product or compound;

40 (11) All gallons of gasoline or special fuel sold to any
41 municipality or agency of a municipality for use in
42 vehicles or equipment owned and operated by the
43 municipality or agency of a municipality and when
44 purchased for delivery in bulk quantities of five hundred
45 gallons or more;

46 (12) All gallons of gasoline or special fuel sold to any

47 urban mass transportation authority, created pursuant to
48 the provisions of article twenty-seven, chapter eight of this
49 code, for use in an urban mass transportation system;

50 (13) All gallons of gasoline or special fuel sold for use
51 as aircraft fuel;

52 (14) All gallons of gasoline or special fuel sold for use
53 or used as a fuel for commercial watercraft;

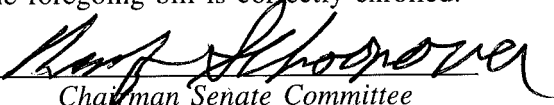
54 (15) All gallons of special fuel sold for use or
55 consumed in railroad diesel locomotives;

56 (16) All gallons of gasoline or special fuel sold to and
57 purchased by a unit of county government when delivered
58 in bulk quantities of five hundred gallons or more;

59 (17) All gallons of special dyed diesel fuel; and

60 (18) All gallons of propane gas for off road use.

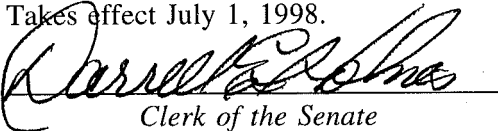
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.



Chairman Senate Committee

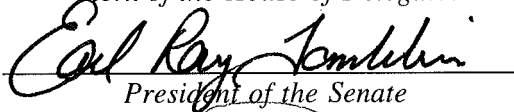

Chairman House Committee

Originating in the House.

Takes effect July 1, 1998.

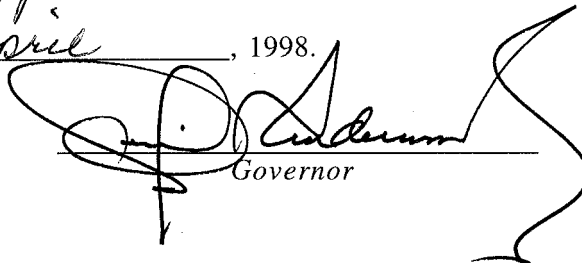

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within approved this the 1st
day of April, 1998.


Governor

PRESENTED TO THE

GOVERNOR

Date 3/3/98

Time 11:12am