WEST VIRGINIA CODE: §11-14-10

§11-14-10. Refund of taxes illegally collected, etc.; refund for gallonage exported or lost through casualty or evaporation; change of rate; petition for refund.

The commissioner is hereby authorized to refund from the funds collected under the provisions of this article any tax, interest, additions to tax or penalties which have been erroneously or illegally collected from any person.

If any distributor or producer, retail dealer or importer, while he shall be the owner thereof, loses any gallons of gasoline or special fuel through fire, lightning, breakage, flood or other casualty, which gallons have been previously included in the tax by or for such person, he shall be refunded a sum equal to the amount of the tax paid upon such gallons so lost.

Any distributor or producer, retail dealer or importer or other person who purchases or receives gasoline or special fuel in this state upon which the tax imposed by this article has been paid, and who subsequently exports the same from this state (except in a supply tank), shall be entitled to a refund for the amount of tax paid.

Any dealer as defined in section two, article eleven-c, chapter forty-seven of the code, who purchases or receives gasoline or special fuel in this state upon which the tax imposed by this article has been paid, shall be entitled to an annual refund for gallons lost through evaporation. Such refund shall be computed at the rate of tax imposed per gallon under this article on all gallons of gasoline or special fuel actually lost due to evaporation, not exceeding one half of one percent of the adjusted total accountable gallons, computed as determined by the commissioner.

Every distributor or producer, retail dealer or importer shall be entitled to a refund from this state of the amount resulting from a change of rate decreasing the tax under the provisions of this article on gasoline and special fuel on hand and in inventory on the effective date of such rate change, which gasoline and special fuel shall have been included in any previous computation by which the tax imposed by this article has been paid by him

No refund shall be made under this section unless a written petition therefor sets forth the circumstances upon which said refund is claimed. A claim for refund shall be subject to the provisions of section fourteen, article ten, chapter eleven of the code. The petition shall be in such form and with such supporting records as required by the commissioner and shall be made under the penalty of perjury. Petitions for refunds other than for evaporation loss shall be filed with the commissioner within three years from the end of the month in which the tax was erroneously or illegally paid or the gallons were exported or lost by casualty, or in which a change of rate took effect, as provided in this section. Petitions for refund for evaporation loss shall be filed within three years from the end of the year in which such evaporation occurred, but no such refund shall be allowed for any period prior to the year one thousand nine hundred seventy-eight.

WV Legislature