WEST VIRGINIA CODE: §11-14-11A

§11-14-11a. Refund of tax on gasoline or special fuel paid by any municipality, county, county board of education, volunteer fire department, nonprofit ambulance service and emergency rescue service.

(a) Upon application by a municipality, county or county board of education, or upon application and certification by the county commission to the State Tax Commissioner that an organization in the county is a bona fide volunteer fire department, nonprofit ambulance service or emergency rescue service, the tax imposed by this article and paid by any municipality, unit of county government or any such organization shall be refunded.

(b) The tax shall be refunded upon presentation to the commissioner of an affidavit accompanied by the original or top copy sales slips or invoices, or certified copies thereof, from the distributor or producer or retail dealer, showing the purchases, together with evidence of payment thereof, which affidavit shall set forth the total amount of the gasoline or special fuel purchased and consumed by the user and the commissioner upon the receipt of the affidavit and the paid sales slips or invoices shall cause to be refunded the tax paid on gasoline or special fuel purchased and consumed as provided in this section.

(c) The right to receive any refund under the provisions of this section is not assignable and any assignment thereof is void and of no effect, nor shall any payment be made to any person other than the original person entitled thereto using gasoline or special fuel as set forth in this section. The commissioner shall cause a refund to be made under the authority of this section only when the application for the refund is filed with the commissioner, upon forms prescribed by the commissioner, no later than the thirty-first day of August for purchases of fuel made during the preceding fiscal year ending June 30. Any claim for a refund not timely filed shall not be construed to be or constitute a moral obligation of the State of West Virginia for payment. The claim for refund is also subject to the provisions of section fourteen, article ten of this chapter: Provided, That the refund established in this section for counties and municipalities shall only apply to those purchases of gasoline and special fuels made after June 30, 1995.

WV Legislature