WEST VIRGINIA CODE: §11-14-12

§11-14-12. Partial refund of tax on tax-paid gallonage consumed in buses.

Any person regularly operating any vehicle under a certificate of public convenience and necessity or under a contract carrier permit for transportation of persons, when such person purchases tax-paid gasoline or tax-paid special fuel, as required by this article, in an amount of twenty-five gallons or more, and complies with all the requirements of section eleven, with the exception of off-highway use, may be refunded an amount equal to four and one-half cents per gallon under authority of this section: Provided, That said gallons of gasoline or special fuel shall have been consumed in the operation of urban and suburban bus lines, and the majority of passengers use the bus for traveling a distance not exceeding forty miles, measured one way, on the same day between their places of abode and their places of work, shopping areas or schools. There shall be presented to the commissioner a claim for refund accompanied by proof of such purchase and payment as required by section eleven of this article. The right to a refund under this section shall not be assignable, and any assignment so made shall be void. Such claim for refund shall also be subject to the provisions of section fourteen, article ten of this chapter.

WV Legislature