WEST VIRGINIA CODE: §11-14-2

§11-14-2. Definitions.

For purposes of this article:

(1) "Actual metered gallons" means, in addition to amounts computed by mechanical devices which measure and record directly in digital terms, all amounts computed by other methods of computing quantities commonly employed by persons engaged in the sale of petroleum products, including, but not limited to, tank or barge strappings and other graduated lineal devices.

(2) "Aircraft fuel" means gasoline and special fuel suitable for use in any aircraft engine.

(3) "Commissioner" or "Tax Commissioner" means the Tax Commissioner of the State of West Virginia or his or her duly authorized agent.

(4) "Distributor" or "producer" means and includes every person:

(a) Who produces, manufactures, processes or otherwise alters gasoline or special fuel in this state for use or for sale;

(b) Who engages in this state in the sale of gasoline or special fuel for the purpose of resale or for distribution; or

(c) Who receives gasoline or special fuel into the cargo tank of a tank wagon in this state for use or sale by such person.

(5) "Gallon" means two hundred thirty-one cubic inches of liquid measurement, by volume: Provided, That the commissioner may by rule prescribe other measurement or definition of gallon.

(6) "Gasoline" means any product commonly or commercially known as gasoline, regardless of classification, suitable for use as fuel in an internal combustion engine, except special fuel as defined in this section.

(7) "Highway" means every way or place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel, which is maintained by this state or some taxing subdivision or unit of this state or the federal government or any of its agencies.

(8) "Importer" means every person, resident or nonresident, other than a distributor, who receives gasoline or special fuel outside this state for use, sale or consumption within this state, but shall not include the fuel in the supply tank of a motor vehicle, or a person paying the motor carrier road tax as provided for in article fourteen-a of this chapter.

WV Legislature

(9) "Motor carrier" means any passenger vehicle which has seats for more than nine passengers in addition to the driver, or any road tractor, or any tractor truck or any truck having more than two axles which is operated or caused to be operated by any person on any highway in this state.

(10) "Motor vehicle" means automobiles, motor carriers, motor trucks, motorcycles and all other vehicles or equipment, engines or machines which are operated or propelled by combustion of gasoline or special fuel.

(11) "Person" means and includes any individual, firm, partnership, limited partnership, joint venture, association, company, corporation, organization, syndicate, receiver, trust or any other group or combination acting as a unit, in the plural as well as the singular number, and means and includes the officers, directors, trustees or members of any firm, partnership, limited partnership, joint venture, association, company, corporation, organization, syndicate, receiver, trust or any other group or combination acting as a unit, in the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.

(12) "Petroleum carrier" means any person who hauls or transports gasoline or special fuel within this state or on any navigable rivers which are within the jurisdiction of this state.

(13) "Purchase" means and includes any acquisition of ownership of property or of a security interest for a consideration.

(14) "Receive" means any acquisition of ownership or possession of gasoline or special fuel.

(15) "Retail dealer" means any person not a distributor or producer who sells gasoline or special fuel from a fixed location in this state to users.

(16) "Sale" means any transfer, exchange, gift, barter or other disposition of any property or security interest for a consideration.

(17) "Special fuel" means any gas or liquid, other than gasoline, used or suitable for use as fuel in an internal combustion engine. The term "special fuel" includes products commonly known as natural or casinghead gasoline, but shall not include any petroleum product or chemical compound such as alcohol, industrial solvent, heavy furnace oil, lubricant, etc., not commonly used nor practicably suited for use as fuel in an internal combustion engine.

(18) "Special dyed diesel fuel" means diesel fuel that is required to be dyed under United States environmental protection agency rules for high sulphur diesel fuel or is dyed under internal revenue service rules for low sulphur fuel or pursuant to any other requirements subsequently set by the United States environmental protection agency or internal revenue service including any invisible marker requirements that is sold for the exclusive use or consumption in off-highway equipment and is exempt from excise taxation under federal law.

(19) "Supply tank" means any receptacle on a motor vehicle from which gasoline or special

WV Legislature

fuel is supplied for the propulsion of the vehicle or equipment located thereon, exclusive of a cargo tank. A supply tank includes a separate compartment of a cargo tank used as a supply tank, and any auxiliary tank or receptacle of any kind from which gasoline or special fuel is supplied for the propulsion of the vehicle, whether or not the tank or receptacle is directly connected to the fuel supply line of the vehicle.

(20) "Tank wagon" means and includes any motor vehicle or vessel with a cargo tank or cargo tanks ordinarily used for making deliveries of gasoline or special fuel or both for sale or use.

(21) "Tax" includes, within its meaning, interest, additions to tax and penalties, unless the intention to give it a more limited meaning is disclosed by the context.

(22) "Taxpayer" means any person liable for any tax, interest, additions to tax or penalty under the provisions of this article.

(23) "User" means any person who purchases gasoline or special fuel for use as fuel and uses the fuel in an internal combustion engine owned or operated by that person.

WV Legislature