WEST VIRGINIA CODE: §11-14-3

§11-14-3. Imposition of tax.

There is hereby levied an excise tax of fifteen and one-half cents per gallon on all gasoline or special fuel, which tax shall be computed in accordance with the appropriate measure of tax as prescribed in this article: Provided, That beginning May 1, 1993, the tax levied by this article is twenty and one-half cents per gallon: Provided, however, That on and after August 1, 2007, the tax levied by this article is fifteen and one-half cents per gallon.

WV Legislature