WEST VIRGINIA CODE: §11-14-4

§11-14-4. Computation of tax.

(a) Measure of tax.

(1) A distributor or producer shall use as the measure of tax all actual metered gallons of gasoline and all actual metered gallons of special fuel withdrawn from storage within this state

for use, or for the sale for use, as fuel in an internal combustion engine, or that is sold, transferred or delivered to its company operated retail storage or any other retail station or user wherein the storage is for use or for the sale for use as fuel in an internal combustion engine.

(2) A retail dealer, or importer, or user shall use as the measure of tax all actual metered gallons of gasoline and all actual metered gallons of special fuel, not previously included in the measure of tax, received into such person's storage within this state wherein the storage is for use or for the sale for use as gasoline or special fuel in an internal combustion engine, or is used by him as fuel in an internal combustion engine.

(3) A person who is not a distributor or producer, retail dealer, importer, or user shall use as the measure of tax all actual metered gallons of gasoline or special fuel subject to tax under this article and not previously included in the measure of tax by him or any other person.

(b) Exemptions. -- There may be subtracted from the measure of tax determined under subsection (a) of this section, to the extent included in the measure:

(1) The actual metered gallons of gasoline and special fuel that are exempt under section five of this article from the tax imposed by this article; and

(2) The actual metered gallons of gasoline and special fuel sold by a distributor or producer that are exempt under sections five-a and five-b of this article from the tax imposed by this article.

(c) This article shall not be construed to require the inclusion in the measure of tax of any gasoline or special fuel previously included in the measure of tax upon which the tax has been previously paid.

(d) The tax imposed by this article shall be in addition to all other taxes of whatever character imposed by any other provisions of law.

WV Legislature