

# WEST VIRGINIA CODE: §11-14-5

## §11-14-5. Exemptions from tax.

There shall be exempted from the excise tax on gasoline or special fuel imposed by this article the following:

- (1) All gallons of gasoline or special fuel exported from this state to any other state or nation;
- (2) All gallons of gasoline or special fuel sold to and purchased by the United States or any agency of the United States when delivered in bulk quantities of five hundred gallons or more;
- (3) All gallons of gasoline or special fuel sold to and purchased by a county board of education when delivered in bulk quantities of five hundred gallons or more;
- (4) All gallons of gasoline or special fuel sold pursuant to a government contract, in bulk quantities of five hundred gallons or more, for use in conjunction with any municipal, county, state or federal civil defense or emergency service program, or to any person on whom is imposed a requirement to maintain an inventory of gasoline or special fuel for the purpose of the program: Provided, That fueling facilities used for these purposes are not capable of fueling motor vehicles and the person in charge of the program has in his or her possession a letter of authority from the Tax Commissioner certifying his or her right to the exemption;
- (5) All gallons of gasoline or special fuel imported into this state in the fuel supply tank or tanks of a motor vehicle, other than in the fuel supply tank of a vehicle being hauled. This exemption does not relieve a person owning or operating as a motor carrier of any taxes imposed by article fourteen-a of this chapter;
- (6) All gallons of gasoline and special fuel used and consumed in stationary off-highway turbine engines;
- (7) All gallons of special fuel for heating any public or private dwelling, building or other premises;
- (8) All gallons of special fuel for boilers;
- (9) All gallons of gasoline or special fuel used as a dry cleaning solvent or commercial or industrial solvent;
- (10) All gallons of gasoline or special fuel used as lubricants, ingredients or components of any manufactured product or compound;
- (11) All gallons of gasoline or special fuel sold to any municipality or agency of a municipality for use in vehicles or equipment owned and operated by the municipality or

agency of a municipality and when purchased for delivery in bulk quantities of five hundred gallons or more;

(12) All gallons of gasoline or special fuel sold to any urban mass transportation authority, created pursuant to the provisions of article twenty-seven, chapter eight of this code, for use in an urban mass transportation system;

(13) All gallons of gasoline or special fuel sold for use as aircraft fuel;

(14) All gallons of gasoline or special fuel sold for use or used as a fuel for commercial watercraft;

(15) All gallons of special fuel sold for use or consumed in railroad diesel locomotives;

(16) All gallons of gasoline or special fuel sold to and purchased by a unit of county government when delivered in bulk quantities of five hundred gallons or more;

(17) All gallons of special dyed diesel fuel; and

(18) All gallons of propane gas for off road use.