# WEST VIRGINIA CODE: §11-14-6

**§11-14-6. Gasoline or special fuel exported or in interstate commerce; distributors or producers may pay tax shipments into state.**

This article shall not be construed to require the inclusion in the computation of tax of a distributor or producer, retail dealer, or importer, of any gasoline or special fuel when the same is exported by a person from this state to another state or nation or territories or possessions thereof, nor to require the inclusion in the computation of tax of any gasoline or special fuel shipped in interstate commerce while the same is in transportation; but the gallonage of gasoline or special fuel shipped from another state shall be included in the computation of tax as required by this article after the same shall have been divested of its interstate character: Provided, That distributors making shipments of gasoline or special fuel into this state may, as a matter of convenience to purchasers located in this state, assume and pay the tax imposed by this article when written permission so to do is first obtained from the commissioner.

WV Legislature