WEST VIRGINIA CODE: §11-14A-11

§11-14A-11. Refunds authorized; claim for refund and procedure thereon; surety bonds and cash bonds.

The commissioner is hereby authorized to refund from the funds collected under the provisions of this article and article fourteen of this chapter, the amount of the credit accrued for gallons of motor fuel purchased in this state but consumed outside of this state, if the taxpayer by duly filed claim requests the commissioner to issue a refund and if the commissioner is satisfied that the taxpayer is entitled to the refund and that the taxpayer has not applied for a refund of the tax imposed by article fourteen of this chapter: Provided, That effective January 1, 2004, the refunds authorized in this section shall be made from the funds collected under the provisions of this article and from the flat rate of tax imposed under section five, article fourteen-c of this chapter: Provided, however, That unless the taxpayer has ceased doing business in this state under either this article or article fourteen-b of this chapter, any amount less than $20 may not be refunded but shall be used as a credit in accordance with the provisions of section nine of this article: Provided further, That the commissioner shall not approve a claim for refund when the claim for a refund is filed after thirteen months from the close of the quarter in which the tax was paid or the credit, as provided in section nine of this article, was allowed: And provided further, That effective April 1, 2004, the commissioner shall not approve a claim for refund when the claim for refund is filed after eight quarters from the close of the quarter in which the tax was paid or the credit, as provided in section nine of this article, was allowed: And provided further, That any refund or credit due a taxpayer subject to article fourteen-b of this chapter shall be withheld if the taxpayer is delinquent on any fuel taxes due any other state: And provided further, That the credit or refund shall in no case be allowed to reduce the amount of tax to be paid by a taxpayer below the amount due as tax on gasoline or special fuel used as fuel in this state as provided by article fourteen of this chapter: And provided further, That effective January 1, 2004, the credit or refund shall in no case be allowed to reduce the amount of tax to be paid by a taxpayer below the amount due as tax on motor fuel used in this state as provided by article fourteen-c of this chapter. The right to receive any refund under the provisions of this article is not assignable and any attempt at assignment thereof is void and of no effect. The claim for refund or credit shall also be subject to the provisions of section fourteen, article ten of this chapter.

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