WEST VIRGINIA CODE: §11-14A-3

§11-14A-3. Imposition of tax; amount; tax in addition to all other taxes.

Every person who operates or causes to be operated on any highway in this state any motor carrier shall pay a road tax on each motor carrier equivalent to the amount of tax per gallon of gasoline or special fuel imposed by article fourteen of this chapter, calculated on each gallon of gasoline or special fuel used as fuel in each motor carrier's operations in this state: Provided, That effective January 1, 2004, the tax imposed by this section shall be equal to the amount of the flat rate of tax per gallon of motor fuel imposed by article fourteen-c of this chapter and calculated on each gallon of motor fuel used as fuel in each motor carrier's operations in this state.

The tax imposed by this article is in addition to all other taxes of whatever character imposed upon any person by any other provisions of law.

WV Legislature