WEST VIRGINIA CODE: §11-14A-6

§11-14A-6. Payment of tax.

The tax hereby imposed by this article shall be paid by each taxpayer annually to the Tax Commissioner on or before the last day of January of each calendar year, and calculated upon the amount of motor fuel used as fuel in the operation of each motor carrier operated or caused to be operated by the taxpayer during the year ending with the last day of the preceding month: Provided, That each person subject to the provisions of article fourteen-b of this chapter shall pay quarterly to the Tax Commissioner on or before the last day of January, April, July and October of each calendar year, the correct amount of motor fuel use taxes imposed by each state on motor carriers using the highways of those states during the quarter ending with the last day of the preceding month, the taxes to be calculated in accordance with the instructions provided by those respective states.

WV Legislature