WEST VIRGINIA CODE: §11-14A-9

§11-14A-9. Credits against tax.

Every taxpayer subject to the road tax imposed in this article is entitled to a credit on the tax equivalent to the amount of tax per gallon of gasoline or special fuel imposed by article fourteen of this chapter on all gasoline or special fuel purchased by the taxpayer for fuel in each motor carrier which it operates or causes to be operated within this state, and upon which gasoline or special fuel the tax imposed by the laws of this state has been paid: Provided, That the credit is not allowed for any gasoline or special fuel taxes for which any taxpayer has applied or received a refund of gasoline or special fuel tax under article fourteen of this chapter: Provided, however, That effective January 1, 2004, every taxpayer subject to said road tax is entitled to a credit against the tax equivalent to the amount of the flat rate of tax per gallon of motor fuel imposed by article fourteen-c of this chapter on all motor fuel purchased by the taxpayer and used as motor fuel in motor carriers which it operates or causes to be operated within this state, and upon which the motor fuel tax imposed by the laws of this state has been paid: Provided further, That no credit is allowed for any motor fuel taxes for which the taxpayer has applied or received a refund of motor fuel tax under article fourteen-c of this chapter. Evidence of the payment of the tax in the form as required by the commissioner shall be furnished by the taxpayer claiming the credit allowed in this section. When the amount of the credit provided for in this section exceeds the amount of the tax for which the taxpayer is liable in the same quarter, the excess, if less than $20, shall be used as a credit on the tax for which the taxpayer would be otherwise liable for any of the eight succeeding quarters: And provided further, That if the taxpayer has ceased to do business in this state under either this article or article fourteen-b of this chapter, the amount of the credit shall be refunded in accordance with section eleven of this article: And provided further, That if the amount of the credit provided in this section exceeds by $20 or more the amount of the tax for which the taxpayer is liable in the same quarter, the entire amount, upon the written request by the taxpayer, shall be allowed as a credit on the tax for which the taxpayer would otherwise be liable for any of the succeeding eight quarters: And provided further, That any credit not used within the eight succeeding quarters after the credit is established shall be forfeited.

www.legislature