WEST VIRGINIA CODE: §11-14B-1

§11-14B-1. Purpose.

This article is enacted to conform laws of this state relating to registration of motor carriers and reporting and payment of motor fuel use taxes with requirements of the "Intermodal Surface Transportation and Efficiency Act of 1991", Public Law 102-240. More specifically:

(1) Section 4005 of said act requires establishment of a single state registration system for motor carriers. Under this system, a motor carrier is required to register annually only with one state. Single state registration is considered to satisfy the registration requirements of all other states.

(2) Section 4008 of said act mandates state participation in the international registration plan and adoption of the international fuel tax agreement by providing that after September 30, 1996:

(A) No state, other than a state participating in the international registration plan, may establish, maintain or enforce any motor carrier registration law, regulation or agreement which limits the operation of any motor carrier within its borders which is not registered under the laws of the state if the motor carrier is registered under the laws of any other state participating in the international registration plan;

(B) No state may establish, maintain or enforce any law or regulation which has fuel use tax reporting requirements including tax reporting forms which are not in conformity with the international fuel tax agreement; and

(C) No state may establish, maintain or enforce any law or regulation which provides for the payment of a fuel use tax unless the law or regulation is in conformity with the international fuel tax agreement with respect to collection of tax by a single base jurisdiction and proportional sharing of fuel use taxes charged among the states in which a motor carrier is operated.

WV Legislature