WEST VIRGINIA CODE: §11-14B-10

§11-14B-10. Audits.

(a) The international fuel tax agreement provides that each base jurisdiction audit the records of motor carriers based in that jurisdiction to determine if the motor fuel taxes due all other base jurisdictions are properly reported and paid. When a base jurisdiction performs a motor fuel use tax audit on an interstate motor carrier based in that jurisdiction, it shall forward the findings of the audit to each base jurisdiction in which the interstate motor carrier has taxable use of motor fuels.

(b) The Tax Commissioner is authorized to participate in auditing motor carriers in other base jurisdictions to determine if the motor fuel taxes due this state are properly reported and paid: Provided, That any other base jurisdiction may participate with the Tax Commissioner in auditing motor carriers based in this state to determine if motor fuel taxes due that base jurisdiction are properly reported and paid.

(c) No international fuel tax agreement entered into under this article may preclude the Tax Commissioner from auditing the records of any person covered by the provisions of this article.

WV Legislature