WEST VIRGINIA CODE: §11-14B-14

§11-14B-14. General procedure and administration; conformity with agreement.

(a) All of the provisions of the West Virginia Tax Procedure and Administration Act set forth in article ten of this chapter, including amendments thereto, apply to motor fuel taxes collected under an International Fuel Tax Agreement.

(b) In the event of any inconsistency between the provisions of article ten of this chapter and the terms of the International Fuel Tax Agreement, the terms of said article ten control.

(c) Notwithstanding the provisions of subsections (a) and (b) of this section, on and after July 1, 2013, the provisions of section R1230 of the International Fuel Tax Agreement, as amended and in effect on that date, apply to motor fuel taxes collected under the International Fuel Tax Agreement.

WV Legislature