WEST VIRGINIA CODE: §11-14B-2

§11-14B-2. Definitions.

For purposes of this article:

(a) "Base jurisdiction" means the member jurisdiction where a motor carrier is based for vehicle registration purposes and:

(1) Where the operational control and operational records of the licensee's motor carriers are maintained or can be made available; and

(2) Where some travel is accrued by motor carriers within the fleet.

(b) "Fuel use tax" means a tax imposed on or measured by the consumption of fuel in a motor carrier.

(c) "International fuel tax agreement" means the international agreement for the collection and distribution of fuel use taxes paid by motor carriers, developed under the auspices of the national Governors' association: Provided, That this term includes amendments to the international fuel tax agreement.

(d) "International registration plan" means the interstate agreement for the apportionment of vehicle registration fees paid by motor carriers developed by the American association of motor vehicle administrators.

(e) "Licensee" means a person who holds an uncanceled license issued by a base jurisdiction in accordance with the international fuel tax agreement.

(f) "Motor carrier":

(1) As used with respect to the international registration plan, has the meaning the term "apportionable vehicle" has under that plan; and

(2) As used with respect to the international fuel tax agreement, has the meaning the term "qualified motor vehicle" has under that agreement.

(g) "Motor fuel" means motor fuel as defined in article fourteen-c of this chapter.

(h) "Motor fuel use taxes imposed by this state" means the aggregate amount of taxes, expressed in cents per gallon, imposed by this state, under articles fourteen-a and fifteen-a of this chapter, on motor fuel consumed in this state by a motor carrier.

(i) "State" means any of the forty-eight contiguous states and the District of Columbia, and any other jurisdiction which imposes a motor fuel use tax and is a member of the

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international fuel tax agreement.

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