WEST VIRGINIA CODE: §11-14B-3

§11-14B-3. Registration of motor carriers.

(a) To facilitate adoption of the single point registration system in this state, the powers, duties and responsibilities of the Tax Commissioner under section seven, article fourteen-a of this chapter, are transferred to the commissioner of the Division of Motor Vehicles effective with the registration year that begins July 1, 1995: Provided, That no identification marker or trip permit is required under section seven, article fourteen-a of this chapter of a motor carrier based in another state which is a member of the international fuel tax agreement.

(b) Beginning with the registration year specified in subsection (a) of this section, the Commissioner of Motor Vehicles shall furnish the Tax Commissioner with motor carrier registration information and information pertaining to the trip permit registration program for use by the Tax Commissioner in collecting motor fuel taxes.

(c) Also beginning with the registration year specified in subsection (a) of this section, the Tax Commissioner shall furnish the Commissioner of Motor Vehicles with the taxpayer identity information for any motor carrier which fails to file required returns or report for, or to pay, the motor fuel use taxes imposed by this state. This information may give the Commissioner of Motor Vehicles sufficient cause to revoke or refuse to renew the identification marker previously issued under section seven, article fourteen-a of this chapter.

(d) Information exchanged pursuant to this section shall be used solely for tax administration and motor carrier registration purposes and treated as confidential information for all other purposes as provided in article ten of this chapter.

WV Legislature