

# **WEST VIRGINIA CODE: §11-14B-4**

## **§11-14B-4. Cooperative agreements between states authorized.**

(a) The Tax Commissioner may enter into cooperative reciprocal international fuel tax agreements on behalf of the State of West Virginia with the appropriate authorities of another state or group of states for administration of the motor fuel use taxes imposed by this state.

(b) The Tax Commissioner may enter into any ancillary or related agreements on behalf of this state with the appropriate officials of one or more other states, or the federal government which the tax commissioner considers appropriate and necessary to fully implement any international fuel tax agreement entered into under subsection (a) of this section.