

# WEST VIRGINIA CODE: §11-14B-5

## §11-14B-5. Scope of agreement.

An international fuel tax agreement may provide for:

- (a) Determining the base jurisdiction of motor carriers;
- (b) Making and retaining of records by motor carriers;
- (c) Auditing the books and records of motor carriers and auditing procedures;
- (d) Exchanging information for purposes of motor fuel use tax administration and collection;
- (e) Determining persons eligible for a motor carrier tax license or registration;
- (f) Defining qualified motor carriers;
- (g) Determining if or when bonding is required;
- (h) Specify reporting requirements and periods;
- (i) Specifying uniform penalty and interest rates for late reporting and payment of motor fuel use taxes;
- (j) Determining methods for collecting and forwarding of motor fuel use taxes and penalties to another jurisdiction; and
- (k) Any other provision which the parties to the agreement believe will facilitate administration of the agreement and collection of motor fuel use taxes from interstate motor carriers.