WEST VIRGINIA CODE: §11-14B-6

§11-14B-6. Effect of international fuel tax agreement on the administration or application of motor fuel use taxes imposed by this state.

(a) Even though the State of West Virginia is a member of the international fuel tax agreement, the State of West Virginia retains substantive authority to determine when the motor fuel use taxes imposed by this state apply, the applicable rate of tax, the applicable interest rate, and any other substantive tax issues related to the administration or application of those taxes.

(b) The provisions of article fourteen-a of this chapter shall apply to every licensee that is subject to the provisions of this article: Provided, That, the amount of international fuel tax agreement taxes reported as due and owing by a motor carrier based in this state shall for purposes of articles nine and ten of this chapter be treated as taxes due and owing to the State of West Virginia: and,

(c) Every motor carrier that is not a licensee, every motor carrier based in another state which is not a member of the international fuel tax agreement and every West Virginia intrastate motor carrier shall continue to be subject to the provisions of article fourteen-a of this chapter, and any subsequent amendments thereto.

WV Legislature