WEST VIRGINIA CODE: §11-14C-1

PART 1. GENERAL PROVISIONS.

§11-14C-1. Short title; nature of tax.

(a) This article shall be known and may be cited as the "West Virginia Motor Fuels Excise Tax Act".

(b) All taxes levied under this article, or imposed under any other article of this chapter but collected under this article, are imposed upon the ultimate consumer but are precollected as prescribed in this article. The levies and assessments imposed on licensees as provided in this article are imposed on them as agents of this state for the precollection of the tax. The taxes levied under this article shall be collected and paid at those times, in the manner, and by those persons specified in this article.

WV Legislature