WEST VIRGINIA CODE: §11-14C-12

§11-14C-12. Permissive supplier requirements on out-of-state removals.

(a) A person may elect to obtain a permissive supplier license to collect the tax levied by section five of this article for motor fuel that is removed at a terminal in another state and has West Virginia as the destination state.

(b) A licensed permissive supplier shall comply with all of the following requirements with respect to motor fuel that is removed by that licensed permissive supplier at a terminal located in another state and has West Virginia as the destination state:

(1) Collect the tax due this state on the motor fuel;

(2) Waive any defense that this state lacks jurisdiction to require the supplier to collect the tax due this state on the motor fuel under this article;

(3) Report and pay the tax due on the motor fuel in the same manner as if the removal had occurred at a terminal located in West Virginia;

(4) Keep records of the removal of the motor fuel and submit to audits concerning the motor fuel as if the removal had occurred at a terminal located in West Virginia; and

(5) Report sales by the supplier not engaged in business in this state to a person who is not licensed in the state where the removal occurred if the destination state is West Virginia.

(c) A licensed permissive supplier acknowledges that this state imposes the requirements listed in subsection (b) of this section under its general police power and submits to the jurisdiction of this state only for purposes related to the administration of this article.

WV Legislature