WEST VIRGINIA CODE: §11-14C-17

§11-14C-17. License cancellation.

(a) The commissioner may cancel the license of any person licensed under this article, upon written notice sent by registered mail to the licensee's last known address, or to the licensee's designated agent for service of process, appearing in the commissioner's files, for any of the following reasons:

(1) Filing by the licensee of a false report of the data or information required by this article;

(2) Failure, refusal, or neglect of the licensee to file a report or information required by this article;

(3) Failure of the licensee to pay the full amount of the tax due or pay any penalties or interest due as required by this article;

(4) Failure of the licensee to keep accurate records of the quantities of motor fuel received, produced, refined, manufactured, compounded, sold, or used in West Virginia;

(5) Failure to file a new or additional cash bond or continuous surety bond upon request of the commissioner pursuant to section thirteen of this article;

(6) Conviction of the licensee or a principal of the licensee for any act prohibited under this article;

(7) Failure, refusal, or neglect of a licensee to comply with any other provision of this article or any rule promulgated pursuant to this article; or

(8) A change in the ownership or control of the business.

(b) Upon cancellation of any license for any cause listed in subsection (a) of this section, the tax levied under this article becomes due and payable on all untaxed motor fuel held in storage or otherwise in the possession of the licensee and all motor fuel sold, delivered, or used prior to the cancellation on which the tax has not been paid.

(c) The commissioner may cancel any license upon the written request of the licensee.

(d) Upon cancellation of any license and payment by the licensee of all taxes due, including all penalties accruing due to any failure by the licensee to comply with the provisions of this article, the commissioner shall cancel and surrender the bond, filed by the licensee: Provided, That the requirements of section thirteen of this article are satisfied.

WV Legislature