

# WEST VIRGINIA CODE: §11-14C-19

## PART 4. PAYMENT AND REPORTING OF TAX ON MOTOR FUEL.

### §11-14C-19. When tax return and payment are due.

(a) The tax levied by this article shall be paid by each taxpayer on or before the last day of the calendar month by check, bank draft or money order payable to the commissioner for the amount of tax due, if any, for the preceding month. The commissioner may require all or certain taxpayers to file tax returns and payments electronically. The return required by the commissioner shall accompany the payment of tax. If no tax is due, the return required by the commissioner shall be completed and filed before the last day of the calendar month for the preceding month.

(b) The following shall file a monthly return as required by this section:

(1) A terminal operator;

(2) A supplier;

(3) An importer;

(4) A blender;

(5) A person incurring liability under section eight of this article for the backup tax on motor fuel;

(6) A permissive supplier;

(7) A motor fuel transporter;

(8) An exporter; and

(9) A producer/manufacturer.

(c) For the calendar years beginning on or after January 1, 2014, the tax levied by this article on alternative fuel that is subject to tax at the point of imposition prescribed in section six-a of this article shall be paid by the alternative-fuel bulk end user, provider of alternative fuel or retailer of alternative fuel on or before January 31 of every year, unless determined by the Tax Commissioner that payment must be made more frequently, by check, bank draft or money order payable to the Tax Commissioner for the amount of tax due. The Tax Commissioner may require all or certain taxpayers to file tax returns and payments electronically. The return required by the Tax Commissioner shall accompany the payment of tax. If no tax is due, the return required by the Tax Commissioner shall be completed and filed on or before January 31.