WEST VIRGINIA CODE: §11-14C-21

§11-14C-21. Notice of cancellation or reissuance of licenses; effect of notice.

(a) If the commissioner cancels the license of a distributor or importer, the commissioner shall notify all suppliers and permissive suppliers of the cancellation. If the commissioner issues a license to a distributor or importer whose license was previously canceled, the commissioner shall notify all suppliers and permissive suppliers of the issuance.

(b) A supplier or permissive supplier who sells motor fuel to a distributor or importer after receiving notice from the commissioner that the commissioner has canceled the distributor's or importer's license is jointly and severally liable with the distributor or importer for any tax due on motor fuel sold to the distributor or importer subsequent to receipt of the notice: Provided, That the supplier or permissive supplier is not liable for tax due on motor fuel sold to a previously unlicensed distributor or importer after the supplier or permissive supplier receives notice from the commissioner that the commissioner has issued another license to the distributor or importer.

(c) If the commissioner cancels the license of a supplier or permissive supplier, the commissioner shall notify all licensed distributors, exporters and importers of the cancellation. If the commissioner issues a license to a supplier or permissive supplier whose license was previously canceled, the commissioner shall notify all licensed distributors, exporters, and importers of the issuance.

(d) A licensed distributor, exporter or importer who purchases motor fuel from a supplier or permissive supplier after receiving notice from the commissioner that the commissioner has canceled the supplier's or permissive supplier's license is jointly and severally liable with the supplier or permissive supplier for any tax due on motor fuel purchased from the supplier or permissive supplier after receiving the notice: Provided, That a licensed distributor that purchases motor fuel from a supplier or permissive supplier whose license has been canceled shall file a tax return on or before the last day of the month following the month in which the purchase occurred. The return shall include the following information and any other information required by the commissioner:

(1) The number of invoiced gallons of tax paid motor fuel, sorted by type of motor fuel, terminal code, name of seller, point of origin and carrier; and

(2) The number of invoiced gallons of untaxed motor fuel, sorted by type of motor fuel, terminal code, name of seller, point of origin and carrier.

The licensed distributor, exporter or importer is not liable for tax due on motor fuel purchased from a previously unlicensed supplier or permissive supplier after the licensee receives notice from the commissioner that the commissioner has issued another license to the supplier or permissive supplier.

WV Legislature