

WEST VIRGINIA CODE: §11-14C-22

§11-14C-22. Information required on return filed by supplier or permissive supplier.

The return of each supplier and permissive supplier shall list all of the following information and any other information required by the commissioner:

(a) The number of invoiced gallons of tax-paid motor fuel received by the supplier or permissive supplier during the month, sorted by type of motor fuel, seller, point of origin, destination state and carrier or motor fuel transporter;

(b) The number of invoiced gallons of motor fuel removed at a terminal rack during the month from the account of the supplier, sorted by type of motor fuel, person receiving the motor fuel, terminal code and carrier or motor fuel transporter;

(c) The number of invoiced gallons of motor fuel removed during the month for export, sorted by type of motor fuel, person receiving the motor fuel, terminal code, destination state and carrier or motor fuel transporter; and

(d) The number of invoiced gallons of motor fuel removed during the month from a terminal located in another state for conveyance to West Virginia, as indicated on the shipping document for the motor fuel, sorted by type of motor fuel, person receiving the motor fuel, terminal code and carrier or motor fuel transporter.