WEST VIRGINIA CODE: §11-14C-23

§11-14C-23. Deductions and discounts allowed a supplier and a permissive supplier when filing a return.

(a) The supplier or permissive supplier may deduct from the next monthly return those tax payments that were not remitted for the previous month to the supplier or permissive supplier by any licensed distributor or any licensed importer who removed motor fuel on which the tax is due from the supplier's or permissive supplier's terminal. The licensed supplier or permissive supplier is eligible to take this deduction if the licensed supplier or permissive supplier notifies the state within ten business days after a return is due of any licensed distributor or importer who did not pay to the supplier or permissive supplier the tax due by the time the supplier or permissive supplier filed the monthly return: Provided, That when a licensed distributor or licensed importer fails to remit the tax to the licensed supplier or permissive supplier, the licensed supplier or permissive supplier is not eligible to take the deduction for any tax payments that accrue after the ten business day period referenced above for delinquent distributors or importers. The notice shall be transmitted to the state in the form required by the commissioner. A supplier or permissive supplier is not liable for the tax a licensee owes but fails to pay. If a licensee pays to a supplier or permissive supplier the tax owed, but the payment occurs after the supplier or permissive supplier has deducted the amount of the tax on a return, the supplier or permissive supplier shall remit the payment to the commissioner with the next monthly return filed subsequent to receipt of the tax.

(b) A supplier or permissive supplier who timely files a return with the payment due may deduct, from the amount of tax payable with the return, an administrative discount of one tenth of one percent of the amount of tax payable to this state, not to exceed $5,000 per month.

(c) For sales from permissive suppliers or suppliers to licensed distributors, a supplier or permissive supplier shall deduct three fourths of one percent of the tax due from the licensed distributor as a discount to that licensed distributor. The discount given to the licensed distributor shall be reported on the supplier or the permissive supplier's next monthly return. This discount only applies to sales from permissive suppliers and suppliers to licensed distributors, and shall not apply to any other transactions, including, but not limited to, licensed distributor to licensed distributor transactions: Provided, That if the permissive supplier and/or supplier is also a licensed distributor, this discount shall not apply.

WV Legislature