

# WEST VIRGINIA CODE: §11-14C-24

## **§11-14C-24. Duties of supplier or permissive supplier as trustee.**

(a) All tax payments due to this state that are received by a supplier or permissive supplier shall be held by the supplier or permissive supplier as trustee in trust for this state and the supplier or permissive supplier has a fiduciary duty to remit to the commissioner the amount of tax received. A supplier or permissive supplier is liable for the taxes paid to it.

(b) A supplier or permissive supplier shall notify a licensed distributor, licensed exporter or licensed importer who received motor fuel from the supplier or permissive supplier during a reporting period of the number of invoiced gallons received. The supplier or permissive supplier shall give this notice after the end of each reporting period and before the licensee is required to remit the amount of tax due on the motor fuel.

(c) A supplier or permissive supplier of motor fuel at a terminal shall notify the commissioner within the time period established by the commissioner of any licensed distributors, licensed exporters or licensed importers who did not pay the tax due when the supplier or permissive supplier filed its return. The notice shall be transmitted to the commissioner in the form required by the commissioner.

(d) A supplier or permissive supplier who receives a payment of tax shall not apply the payment of tax to a debt that the person making the payment owes for motor fuel purchased from the supplier or permissive supplier.