WEST VIRGINIA CODE: §11-14C-25

§11-14C-25. Returns and discounts of importers.

(a) The monthly return of an importer shall contain the following information for the period covered by the return and any other information required by the commissioner:

(1) The number of invoiced gallons of imported motor fuel acquired from a supplier or permissive supplier who collected the tax due this state on the motor fuel;

(2) The number of invoiced gallons of imported motor fuel acquired from a person who did not collect the tax due this state on the motor fuel, listed by type of motor fuel, source state, person and terminal;

(3) The number of invoiced gallons of imported motor fuel acquired from a bulk plant outside this state, listed by bulk plant name, address and type of motor fuel; and

(4) The import confirmation number, as may be required under section thirty-five of this article, of each import that is reported under subdivision (2) or (3) of this subsection, as applicable, and was removed from a terminal or bulk plant.

(b) An importer that imports by transport vehicle or another means of transfer outside the terminal transfer system motor fuel removed from a terminal located in another state in which: (1) The state from which the motor fuel is imported does not require the seller of the motor fuel to collect a motor fuel excise tax on the removal either at that state's rate or the rate of the destination state; and (2) the seller of the motor fuel is not a licensed 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 by the importer to this state not to exceed $5,000 per month.

WV Legislature