

# WEST VIRGINIA CODE: §11-14C-27

## **§11-14C-27. Informational returns of motor fuel transporters.**

(a) A person who transports by marine vessel, railroad tank car, or transport vehicle, motor fuel that is imported into West Virginia or exported from West Virginia shall file a monthly information return with the commissioner that shows motor fuel received or delivered for import or export by the transporter during the month. This requirement does not apply to a distributor who is not required to be licensed as a motor fuel transporter.

(b) The return required by this section is due by the last day of the month following the month covered by the return. The return shall contain the following information and any other information required by the commissioner:

(1) The name, address and terminal control number of each person or terminal from whom the transporter received motor fuel outside West Virginia for delivery in West Virginia, the invoiced gallons of motor fuel received, the date the motor fuel was received, and the name and address of the purchaser of the motor fuel; and

(2) The name, address and terminal control number of each person or terminal from whom the transporter received motor fuel in West Virginia for delivery outside West Virginia, the invoiced gallons of motor fuel delivered, the date the motor fuel was delivered, and the destination state of the motor fuel.