WEST VIRGINIA CODE: §11-14C-28

§11-14C-28. Exports.

(a) A person who exports motor fuel from West Virginia shall file a monthly return with the commissioner identifying the exports. The return is due by the last day of the month following the month covered by the return. The return shall serve as a claim for a refund for tax paid to this state on exported motor fuel.

(b) The return shall contain the following information and any other information required by the commissioner:

(1) The number of invoiced gallons of motor fuel exported during the month;

(2) The destination state of the motor fuel exported during the month; and

(3) A certification that the tax has been paid to the destination state of the motor fuel exported during the month.

WV Legislature