WEST VIRGINIA CODE: §11-14C-30

§11-14C-30. Refund of taxes erroneously collected, etc.; refund for gallonage exported or lost through casualty or evaporation; change of rate; petition for refund.

(a) The commissioner is hereby authorized to refund from the funds collected under the provisions of this article any tax, interest, additions to tax or penalties which have been erroneously collected from any person.

(b) Any supplier, distributor, producer, retail dealer, exporter or importer, while the owner of motor fuel in this state, that loses any invoiced gallons of motor fuel through fire, lightning, breakage, flood or other casualty, which gallons having been previously included in the tax by or for that person, may claim a refund of a sum equal to the amount of any and all taxes levied by section five of this article paid upon the invoiced gallons lost.

(c) Any dealer as defined in §47-11C-2 of this code, and any bulk plant in this state that purchases or receives motor fuel in this state upon which the tax levied by section five of this article has been paid, is entitled to an annual refund of any and all taxes levied by section five of this article for invoiced gallons lost through evaporation: *Provided,* That only the owner of the bulk plant that is also the owner of the fuel in the bulk plant may claim this refund for invoiced gallons lost through evaporation. The refund is computed at the rate of tax levied per gallon under this article on all invoiced gallons of motor fuel actually lost due to evaporation, not exceeding one percent of the adjusted total accountable gallons, computed as determined by the Commissioner.

(d) Every supplier, distributor or producer, retail dealer, exporter or importer is entitled to a refund of the rate of the tax levied by section five of this article from this state of the amount resulting from a change of rate decreasing the tax under the provisions of this article on motor fuel on hand and in inventory on the effective date of the rate change, which motor fuel has been included in any previous computation by which the tax levied by this article has been paid.

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