WEST VIRGINIA CODE: §11-14C-31

§11-14C-31. Claiming refunds.

(a) Any person seeking a refund pursuant to §11-14C-9(c) or §11-14C-9(d) of this code shall present to the commissioner a petition for refund in the form required by the commissioner and provide the information required by the commissioner. The Tax Commissioner may require the petitioner to provide the original or duplicate original sales slips or invoices from the distributor or producer or retail dealer, as the case may be, showing the amount of the purchases, together with evidence of payment thereof, and a statement stating how the motor fuel was used: Provided, That sales slips or invoices marked "duplicate" are not acceptable: Provided, however, That certified copies of sales slips or invoices are acceptable: Provided further, That copies of sales slips and invoices may be used with any application for refund made under authority of §11-14C-9(c)(15) of this code when the motor fuel is used to operate tractors and gas engines or threshing machines for agricultural purposes: And provided further, That a refund claim made under the authority of §11-14C-9(c)(1) of this code and a refund claim made under the authority of §11-14C-9(d)(1) of this code shall be accompanied by such verification as prescribed by the Tax Commissioner: And provided further, That billing statements and electronic invoices are acceptable in lieu of original invoices at the discretion of the Tax Commissioner: And provided further, That the person claiming a refund under §11-14C-9(c) or §11-14C-9(d) of this code shall retain for at least three years following the postmark date of the application for refund a copy of the invoices, sales slips, and billing statements for which the refund was claimed.

(b) Any person claiming a refund pursuant to §11-14C-30 of this code shall file a petition in writing with the commissioner. The petition shall be in the form and with supporting records as required by the commissioner and made under the penalty of perjury.

(c) The right to receive any refund under the provisions of this section is not assignable and any assignment thereof is void and of no effect. No payment of any refund may be made to any person other than the original person entitled to claim the refund except as otherwise expressly provided in this article. The commissioner shall cause a refund to be made under the authority of this section only when the claim for refund is filed with the commissioner within the following time periods:

(1) A petition for refund under §11-14C-30 of this code, other than for evaporation loss, shall be filed with the commissioner within three years from the end of the month in which: (A) The tax was erroneously or illegally paid; (B) the gallons were exported or lost by casualty; or (C) a change of rate took effect;

(2) A petition for refund under §11-14C-30 of this code for evaporation loss shall be filed within three years from the end of the year in which the evaporation occurred;

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(3) A petition for refund under §11-14C-9(c) or §11-14C-9(d) of this code shall be filed with the commissioner within one year from the end of the calendar year for purchases of motor fuel during the calendar year: Provided, That any application for refund made under authority of §11-14C-9(c)(15) of this code when the motor fuel is used to operate tractors and gas engines or threshing machines for agricultural purposes shall be filed within 12 months from the month of purchase or delivery of the motor fuel: Provided, however, That all persons authorized to claim a refundable exemption under the authority of §11-14C-9(c)(1) through §11-14C-9(c)(6) of this code and §11-14C-9(d)(1) through §11-14C-9(d)(6) of this code shall do so no later than December 31 for the purchases of motor fuel made during the preceding fiscal year ending June 30: Provided further, That a petition for refund under §11-14C-9(d)(10) of this code shall be filed with the commissioner on or before the last day of January, April, July, and October for purchases of motor fuel during the immediately preceding calendar quarter.

(d) Any petition for a refund not timely filed is not construed to be or constitute a moral obligation of the State of West Virginia for payment. Every petition for refund is subject to the provisions of §11-10-14 of this code.

(e) The commissioner may make any investigation considered necessary before refunding to a person the tax levied by §11-14C-5 of this code. The commissioner may also subject to audit the records related to a refund of the tax levied by §11-14C-5 of this code.

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