WEST VIRGINIA CODE: §11-14C-35

§11-14C-35. Import confirmation number; civil penalty.

(a) The commissioner may require an importer who acquires motor fuel for import from a person who is not a supplier or a permissive supplier to obtain an import confirmation number from the commissioner before importing the motor fuel. The importer shall write the import confirmation number on the shipping document issued for the motor fuel. If required by the commissioner, the importer shall obtain a separate import confirmation number for each delivery of motor fuel into West Virginia.

(b) An importer who does not obtain an import confirmation number when required by this section is subject to the following civil penalty.

(1) For the first violation, the amount is $5,000.

(2) For each subsequent violation the amount is $10,000.

(c) The civil penalty is payable by the person in whose name the transport vehicle is registered.

(d) Civil penalties prescribed under this section are assessed, collected and paid in the same manner as the motor fuel excise tax imposed by this article.

WV Legislature