WEST VIRGINIA CODE: §11-14C-36

§11-14C-36. Improper sale or use of untaxed motor fuel; civil penalty.

(a) Any person who commits any of the following violations is subject to the civil penalty specified in subsection (b) of this section:

(1) Sells or stores any dyed diesel fuel for use in a highway vehicle that is licensed or required to be licensed as such, unless that use is allowed under the authority of 26 U.S.C. §4082;

(2) Willfully alters or attempts to alter the strength or composition of any dye or marker in any dyed diesel fuel;

(3) Uses dyed diesel fuel in a highway vehicle unless that use is allowed under the authority of 26 U.S.C. §4082;

(4) Acquires, sells or stores any motor fuel for use in a watercraft, aircraft, or highway vehicle that is licensed or required to be licensed unless the tax levied by section five of this article has been paid; or

(5) Uses any motor fuel in a watercraft, aircraft, or highway vehicle that is licensed or required to be licensed unless the tax levied by section five of this article has been paid.

(b) The amount of the civil penalty for the first two violations of this section in a calendar year, as described in subsection (a) of this section, is $10 per gallon of motor fuel based upon the maximum capacity of the motor fuel storage tank, container or storage tank of the highway vehicle, watercraft or aircraft in which the motor fuel is found or $1,000, whichever is greater: Provided, That for each subsequent violation in the same calendar year, the penalty is $15 per gallon based upon the maximum capacity of the motor fuel storage tank, container or storage tank of the highway vehicle, watercraft or aircraft in which the motor fuel is found or $2,000, whichever is greater.

(c) Each violation is subject to a separate civil penalty.

(d) Civil penalties prescribed under this section shall be assessed, collected and paid in the same manner as the motor fuel tax.

www.legislature