

WEST VIRGINIA CODE: §11-14C-37

§11-14C-37. Refusal to allow inspection or taking of fuel sample; civil penalty.

(a) Any person who refuses to allow an inspection authorized by section forty-five of this article or to allow the taking of a fuel sample authorized by said section is subject to a civil penalty of \$5,000 for each refusal. If the refusal is for a sample to be taken from a vehicle, the person operating the vehicle and the owner of the vehicle are jointly and severally liable for payment of the civil penalty. If the refusal is for a sample to be taken from any other storage tank or container, the owner of the storage tank or container and the owner of the motor fuel in the storage tank or container, if different from the owner of the storage tank or container, are jointly and severally liable for payment of the civil penalty.

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