WEST VIRGINIA CODE: §11-14C-42

§11-14C-42. Unlawful importing, transportation, delivery, storage or sale of motor fuel; sale to enforce assessment.

(a) Upon the discovery of any motor fuel illegally imported into, or illegally transported, delivered, stored or sold in, this state, the commissioner shall order the tank or other storage receptacle in which the motor fuel is located to be seized and locked or sealed until the tax, interest, penalties and additions levied under this article are assessed and paid.

(b) If the assessment for the tax is not paid within thirty days, the commissioner is hereby authorized, in addition to the other remedies authorized in this article, to sell the motor fuel and use the proceeds of the sale to satisfy the assessment due, with any funds that exceed the assessment and costs of the sale being returned to the owner of the motor fuel: Provided, That the sale of seized property be conducted in accordance with the requirements established in article ten of this chapter.

(c) All motor fuel and any property, tangible or intangible, which is found upon the person or in any vehicle which the person is using, including the vehicle itself, to aid the person in the transportation or sale of illegally transported, delivered, stored, sold, imported or acquired motor fuel, and any property found in the immediate vicinity of any place where the illegally transported, delivered, stored, sold, imported or acquired motor fuel is located, including motor vehicles, tanks, and other storage devices, used to aid in the illegal transportation or sale of motor fuel, is considered contraband and shall be forfeited to this state.

WV Legislature