WEST VIRGINIA CODE: §11-14C-43

§11-14C-43. Record-keeping requirements.

(a) Each person required to be licensed under section ten of this article and each bulk user and retailer shall keep and maintain all records pertaining to motor fuel received, produced, manufactured, refined, compounded, used, sold or delivered, together with delivery tickets, invoices, bills of lading, and other pertinent records and papers as required by the commissioner for the reasonable administration of this article.

(b) The records required by this section to be retained shall be kept and maintained for a period to include the commissioner's current calendar year and the previous three calendar years.

WV Legislature