# WEST VIRGINIA CODE: §11-14C-44

**§11-14C-44. Inspection of records.**

(a) The commissioner may, during the usual business hours of the day, examine records, books, papers, storage tanks and any other equipment of any person required to maintain records for the purpose of ascertaining the quantity of motor fuel received, produced, manufactured, refilled, compounded, used, sold, shipped, or delivered, to verify the truth and accuracy of any statement, report or return or to ascertain whether or not the tax levied by this article has been paid.

(b) If a person required to maintain records is open for business during hours which the commissioner may not consider usual business hours, the commissioner may examine the person's books and records during the person's normal business hours, which are those hours when the person is open for business at any of the person's places of business. If the person does not maintain the books and records on the premises, the commissioner may inspect the books and records where they are maintained, irrespective of the working hours at the location, as long as one of the person's places of business maintains hours at the time of day during which the commissioner asserts his or her inspection powers.

(c) While performing inspections authorized by section forty-five of this article, the commissioner may also inspect the books and records kept to determine any motor fuel tax liability under this article.

WV Legislature