

# WEST VIRGINIA CODE: §11-14C-6

## §11-14C-6. Point of imposition of motor fuels tax.

(a) The tax levied pursuant to section five of this article is imposed at the time motor fuel is imported into this state, other than by a bulk transfer, is measured by invoiced gallons received outside this state at a refinery, terminal or bulk plant for delivery to a destination in this state and is payable by the person importing the motor fuel unless otherwise specified in this section.

(b) Except as provided in subsection (a) of this section, the tax levied pursuant to section five of this article is measured by invoiced gallons of motor fuel removed, other than by a bulk transfer:

(1) From the bulk transfer/terminal system within this state;

(2) From the bulk transfer/terminal system outside this state for delivery to a location in this state as represented on the shipping papers: Provided, That the supplier imports the motor fuel for the account of the supplier; and

(3) Upon sale or transfer in a terminal or refinery in this state to any person not holding a supplier's license and payable by the person selling or transferring the motor fuel.

(c) The tax levied pursuant to section five of this article upon motor fuel removed from a refinery or terminal in this state shall be collected by the supplier, as shown in the records of the terminal operator, acting as trustee, from the person removing the motor fuel from the facility.

(d) The tax levied pursuant to section five of this article shall not apply to motor fuel imported into this state in the motor fuel supply tank or tanks of a motor vehicle: Provided, That the person owning or operating as a motor carrier is not relieved of any taxes imposed by article fourteen-a of this chapter.

(e) The tax imposed pursuant to section five of this article at the point that blended motor fuel is made in West Virginia outside the bulk transfer/terminal system is payable by the blender. The number of gallons of blended motor fuel on which the tax is payable is the difference, if any, between the number of invoiced gallons of blended motor fuel made and the number of invoiced gallons of previously taxed motor fuel used to make the blended motor fuel.

(f) The terminal operator of a terminal in this state is jointly and severally liable with the supplier for the tax levied pursuant to section five of this article and shall remit payment to this state at the same time and on the same basis as a supplier under section twenty-two of this article upon:

(1) The removal of motor fuel from the terminal on account of any supplier who is not licensed in this state: Provided, That the terminal operator is relieved of liability if the terminal operator establishes all of the following:

(A) The terminal operator has a valid terminal operator's license issued for the facility from which the motor fuel is withdrawn;

(B) The terminal operator has a copy of a valid license from the supplier as required by the commissioner; and

(C) The terminal operator has no reason to believe that any information is false; or

(2) The removal of motor fuel that is not dyed and marked in accordance with internal revenue service requirements, if the terminal operator provides any person with any bill of lading, shipping paper or similar document indicating that the motor fuel is dyed and marked in accordance with the internal revenue service requirements.