WEST VIRGINIA CODE: §11-14C-6A

§11-14C-6a. Point of imposition of motor fuels tax on alternative fuel.

(a) The tax levied pursuant to section five of this article is imposed on alternative fuel without regard to whether it is sold, transported or distributed within the bulk transfer/terminal system or outside of the bulk transfer/terminal system.

(b) The tax levied pursuant to section five of this article is imposed on alternative fuel that is not otherwise taxed at the point of imposition prescribed under section six of this article at the following points of imposition in the following order:

(1) At the time alternative fuel is withdrawn from the storage facility including alternative-fuel home refueling infrastructures and alternative-fuel commercial refueling infrastructures;

(2) If not taxed at the point of imposition described in subdivision (1) of this subsection, then at the time alternative fuel is sold for use in a highway vehicle;

(3) If not taxed at the point of imposition described in subdivision (1) or at the point of imposition described in subdivision (2) of this subsection, then at the time alternative fuel is used in a highway vehicle.

WV Legislature