WEST VIRGINIA CODE: §11-14C-7

§11-14C-7. Tax on unaccounted-for motor fuel losses; liability.

(a) There is hereby annually levied a tax at the rate specified by section five of this article on taxable unaccounted-for motor fuel losses at a terminal in this state. "Taxable unaccounted-for motor fuel losses" means the number of gallons of unaccounted-for motor fuel losses that exceed one half of one percent of the number of invoiced gallons removed from the terminal during the year by a bulk transfer or at the terminal rack. "Unaccounted-for motor fuel losses" means the difference between: (1) The amount of motor fuel in inventory at the terminal at the beginning of the year plus the amount of motor fuel received by the terminal during the year; and (2) the amount of motor fuel in inventory at the terminal at the end of the year plus the amount of motor fuel removed from the terminal during the year. Accounted-for motor fuel losses which have been approved by the commissioner or motor fuel losses constituting part of a transmix shall not constitute unaccounted-for motor fuel losses.

(b) The terminal operator whose motor fuel is unaccounted for is liable for the tax levied by this section. Motor fuel received by a terminal operator and not shown on an informational return filed by the terminal operator with the commissioner as having been removed from the terminal is presumed to be unaccounted-for motor fuel losses. A terminal operator may rebut this presumption by establishing that motor fuel received at a terminal, but not shown on an informational return as having been removed from the terminal, was an accounted-for loss or constitutes part of a transmix.

WV Legislature