# WEST VIRGINIA CODE: §11-14C-8

**§11-14C-8. Backup tax; liability.**

(a) The tax levied pursuant to section five of this article is levied on the following:

(1) Dyed diesel fuel that is used to operate a highway vehicle for a taxable use other than a use exempt under 26 U.S.C. §4082;

(2) Motor fuel that was allowed an exemption from the motor fuel tax and was then used or consumed on a highway; and

(3) Motor fuel that is used to operate a highway vehicle after an application for a refund of tax paid on the motor fuel is made or allowed on the basis that the motor fuel was used for an off-highway purpose.

(b) The operator of a highway vehicle that uses untaxed or refunded motor fuel that is taxable under this section is liable for the tax. If the highway vehicle that uses the motor fuel is owned by or leased to a motor carrier, the operator of the highway vehicle and the motor carrier are jointly and severally liable for the tax. If the end seller of motor fuel taxable under this section knew or had reason to know that the motor fuel would be used for a purpose that is taxable under this section, the operator of the highway vehicle and the end seller are jointly and severally liable for the tax.

(c) The tax liability levied by this section is in addition to any other penalty imposed pursuant to this article.

WV Legislature