WEST VIRGINIA CODE: §11-14C-9A

§11-14C-9a. Additional exemptions from tax.

(a) Additional per se exemptions from flat rate component of tax. — In addition to the provisions of section nine of this article, sales of motor fuel to the following, or as otherwise stated in this subsection, are exempt per se from the flat rate of the tax levied by section five of this article and the flat rate may not be paid at the rack:

Field gas used as fuel to run drilling equipment, compressor engines and other stationary internal combustion engines not used on the roads of this state: Provided, That any royalty payments shall have previously been paid to the appropriate mineral owners pursuant to the terms of any existing lease. For purposes of this exemption, "field gas" means "natural gas" or any derivative thereof, extracted from a production well, storage well, gathering system, pipeline, main or transmission line that is used as fuel to power field equipment. The term "field gas" does not include compressed natural gas, liquefied natural gas, liquefied petroleum gas, gasoline, diesel, kerosene or other fuels used to power motor vehicles.

(b) Additional per se exemptions from variable component of tax. — In addition to the provisions of section nine of this article, sales of motor fuel to the following are exempt per se from the variable component of the tax levied by section five of this article and the variable component may not be paid at the rack:

Field gas used as fuel to run drilling equipment, compressor engines and other stationary internal combustion engines not used on the roads of this state: Provided, That any royalty payments shall have previously been paid to the appropriate mineral owners pursuant to the terms of any existing lease. For purposes of this exemption, "field gas" means "natural gas" or any derivative thereof, extracted from a production well, storage well, gathering system, pipeline, main or transmission line that is used as fuel to power field equipment. The term "field gas" does not include compressed natural gas, liquefied natural gas, liquefied petroleum gas, gasoline, diesel, kerosene or other fuels used to power motor vehicles.

WV Legislature