WEST VIRGINIA CODE: §11-6D-1

§11-6D-1. Legislative findings and purpose.

Consistent with the public policy as stated in section one, article two-d, chapter twenty-four of this code, the Legislature hereby finds that the use of natural gas-based alternative fuels is in the public interest and promotes the general welfare of the people of this state insofar as it addresses serious concerns for our environment and our state's and nation's dependence on foreign oil as a source of energy. The Legislature further finds that by encouraging the use of natural gas-fueled and liquefied petroleum gas-fueled motor vehicles, the state will be reducing its dependence on foreign oil and attempting to improve its air quality. The Legislature further finds that the wholesale cost of fuel for certain natural gas-fueled and liquefied petroleum gas-fueled motor vehicles is significantly lower than the cost of fuel for traditional motor vehicles.

However, because the cost of motor vehicles which utilize natural gas-fueled or liquefied petroleum gas- fueled technologies remains high in relation to motor vehicles that employ more traditional technologies, citizens of this state who might otherwise choose a natural gas- fueled or liquefied petroleum gas-fueled motor vehicle are forced by economic necessity to continue using motor vehicles that are fueled by more conventional means. Additionally, the availability of commercial infrastructure to support natural gas-fueled and liquefied petroleum gas-fueled vehicles available to the public is inadequate to encourage the use of natural gas-fueled and liquefied petroleum gas-fueled motor vehicles. It is the intent of the Legislature that the alternative-fuel motor vehicle tax credit previously expired in 2006 be hereby reinstated with changes and amendments as set forth herein. Therefore, in order to encourage the use of natural gas-fueled and liquefied petroleum gas-fueled motor vehicles and possibly reduce unnecessary pollution of our environment and reduce our dependence on foreign sources of energy, there is hereby created an alternative-fuel motor vehicle tax credit and an alternative-fuel vehicle refueling infrastructure tax credit.