WEST VIRGINIA CODE: §11-6D-2

§11-6D-2. Definitions.

As used in this article, the following terms have the meanings ascribed to them in this section.

(a) "Alternative fuel". –

(1) For purchase or installations occurring on and after January 1, 2011, but prior to April 15, 2013, the term "alternative fuel" means and includes:

(A) Compressed natural gas;

(B) Liquefied natural gas;

(C) Liquefied petroleum gas;

(D) Ethanol;

(E) Fuel mixtures that contain eighty-five percent or more by volume, when combined with gasoline or other fuels, of the following:

(i) Methanol;

(ii) Ethanol; or

(iii) Other alcohols;

(F) Natural gas hydrocarbons and derivatives;

(G) Hydrogen;

(H) Coal-derived liquid fuels; and

(I) Electricity, including electricity from solar energy.

(2) For purchases or installations occurring on or after April 15, 2013, the term "alternative fuel" means and is limited to:

(A) Compressed natural gas;

(B) Liquefied natural gas; or

(C) Liquefied petroleum gas.

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(b) "Alternative-fuel motor vehicle" or "qualified motor vehicle" means a motor vehicle that as a new or retrofitted or converted fuel vehicle:

(1) Operates solely on one alternative fuel;

(2) Is capable of operating on one or more alternative fuels, singly or in combination; or

(3) Is capable of operating on an alternative fuel and is also capable of operating on gasoline or diesel fuel.

(c) "Bi-fueled motor vehicle" means a motor vehicle fueled from two or more tanks, each of which stores a separate type of fuel, which has the ability to operate on an alternative fuel and another form of fuel. "Bi-fueled motor vehicles" as here defined are alternative-fuel motor vehicles.

(d) "Liquefied petroleum gas" means fuel commonly known and designated as "liquefied petroleum gas" or "LP gas". The term "liquefied petroleum gas" also means and includes:

(1) Propane;

(2) Butane; or

(3) A mix of gases used as motor fuel which is predominantly propane or butane, or predominantly a mixture of propane and butane.

(e) "Plug-in hybrid electric vehicle" means:

(1) A plug-in hybrid electric vehicle manufactured by an established motor vehicle manufacturer of plug-in hybrid electric vehicles that can operate solely on electric power and that is capable of recharging its battery from an on-board generation source and an off-board electricity source; and

(2) A plug-in hybrid electric vehicle conversion that provides an increase in city fuel economy of seventy-five percent or more as compared to a comparable nonhybrid version vehicle for a minimum of twenty miles and that is capable of recharging its battery from an on-board generation source and an off-board electricity source. A vehicle is comparable if it is the same model year and the same vehicle class as established by the United States Environmental Protection Agency and is comparable in weight, size and use. Fuel economy comparisons shall be made using city fuel economy standards in a manner that is substantially similar to the manner in which city fuel economy is measured in accordance with procedures set forth in 40 C. F. R. 600 as in effect on January 1, 2011.

(f) "Qualified alternative-fuel vehicle refueling infrastructure" means property owned by the applicant for the tax credit and used for storing alternative fuels and for dispensing such alternative fuels into fuel tanks of motor vehicles, including, but not limited to, natural gas supply lines, compression equipment, storage tanks and dispensing units for alternative fuel

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at the point where the fuel is delivered into a motor vehicle for consumption: Provided, That the property is installed and located in this state and is not located in or on a private residence or private home.

(g) "Qualified alternative-fuel vehicle home refueling infrastructure" means property owned by the applicant for the tax credit located on a private residence or private home and used for storing alternative fuels and for dispensing such alternative fuels into fuel tanks of motor vehicles, including, but not limited to, compression equipment, storage tanks and dispensing units for alternative fuel at the point where the fuel is delivered or for providing electricity to plug-in hybrid electric vehicles or electric vehicles: Provided, That the property is installed and located in this state.

(h) "Taxpayer" means any natural person, corporation, limited liability company or partnership subject to the tax imposed under article twenty-one, article twenty-three or article twenty-four of this chapter or any combination thereof.

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