WEST VIRGINIA CODE: §11-6G-2

§11-6G-2. Disclosure of required information to the Tax Commissioner.

(a) "Interstate motor vehicle," for purposes of this article, is defined as every truck, road tractor or semitrailer used as an interstate motor vehicle registered under a proportional registration agreement.

(b) The procedure for determining the value thereof is exclusively provided for under section two of this article.

(c) The words "owner or operator," as applied herein to trucks or semitrailers used as an interstate motor vehicle in the transportation of property, shall include every company incorporated by or under the laws of this state, or doing business in this state, whether incorporated or not, and any person or association of persons, owning or operating any truck or semitrailer used as an interstate motor vehicle in the transportation of property doing business partly or wholly within this state.

(d) Every interstate commercial motor vehicle covered by this article shall pay such taxes based upon the assessments as are required by law pursuant to rules promulgated by the Tax Commissioner.

WV Legislature