WEST VIRGINIA CODE: §19-14-9

§19-14-9. Tonnage reports; inspection fees.

(a) Each person holding a Commercial Feed Manufacturing Permit or a Commercial Feed Guarantor Permit, except those persons exclusively manufacturing pet food or specialty pet food, shall report the number of tons of commercial feed distributed and pay an inspection fee on all feed distributed, except no inspection fee shall be due on:

(1) Commercial feed, if the payment was previously made by a distributor, manufacturer, or guarantor.

(2) Customer-formula feeds or commercial feeds manufactured in this state, if the inspection fee was paid on the commercial feed or all the feed ingredients used as ingredients therein. For the purpose of this exemption, the sale of the feed ingredients used in customer-formula feeds are considered to have taken place before the processing of these items.

(3) Commercial feeds which are subsequently used as ingredients in the continuing manufacture of commercial feeds in which the end product is registered.

(4) Commercial feed supplied to a poultry contract feeder.

(5) Pet food or specialty pet food.

(b) An annual fee for commercial feed which does not meet the minimum inspection fee shall be paid in lieu of the inspection fee as established by legislative rule.

(c) Each person holding a Commercial Feed Manufacturing Permit or a Commercial Feed Guarantor Permit, except those persons exclusively distributing or manufacturing pet food or specialty pet food, shall file a semiannual statement under oath before January 31 and July 31 of each year. The statement shall include the number of net tons of commercial feeds and feed ingredients manufactured or distributed in this state during the preceding six-month period.

(d) Each report shall be accompanied by an inspection fee at the rate established by legislative rule, including a minimum inspection fee, on commercial feed and feed ingredients.

Inspection fees which are due and payable and not remitted to the commissioner within 15 days following the due date shall be assessed a penalty of 10 percent of the amount due, except that semiannual reports with no fees due received 15 days after the due date shall be assessed a penalty in an amount established by legislative rule. The assessment of this penalty fee shall not prevent the commissioner from taking other actions as provided in this chapter.

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(e) All persons must keep accurate records, as may be necessary or required by the commissioner, to indicate the tonnage of commercial feed distributed in this state. The commissioner shall have the right to examine such records.

WV Legislature