WEST VIRGINIA CODE: §19-15-4

§19-15-4. Inspection fees.

(a) There shall be paid to the commissioner for all fertilizers distributed in this state an inspection fee established by legislative rule: Provided, That sales to manufacturers or exchanges between them are hereby exempted. Fees collected shall be used for the payment of the costs of inspection, sampling and analysis, and other expenses necessary for the administration of this article.

On individual packages of fertilizer containing ten pounds or less, there shall be paid in lieu of a per ton inspection fee, an inspection fee established by legislative rule for each brand and grade sold or distributed. Where a person sells fertilizer in packages over ten pounds the inspection fee for each brand or grade shall apply only to that portion sold in packages of ten pounds or less, and that portion sold in packages over ten pounds shall be subject to the same per ton inspection fee provided by rule.

(b) Every person who distributes a fertilizer in this state shall:

File with the commissioner on forms furnished or approved by the commissioner a quarterly statement for the periods ending on September 30, December 31, the thirty-first day of March and June 30, setting forth the number of net tons of each fertilizer distributed in this state during such quarter. The report shall be due on or before the thirtieth day of the month following the close of each quarter and upon such statement shall pay the inspection fee at the rate stated in subsection (a) of this section.

If the tonnage report is not filed and the payment of inspection fee is not made within thirty days after the end of the quarter, a collection fee established by legislative rule shall be assessed against the registrant, and the amount of fees due shall constitute a debt and become the basis of a judgment against the registrant.

(c) When more than one person is involved in the distribution of a fertilizer, the last person who has the fertilizer registered or distributes to a nonregistrant (dealer or consumer) is responsible for reporting the tonnage and paying the inspection fee, unless the report and payment is made by a prior distributor of a fertilizer.

WV Legislature