WEST VIRGINIA CODE: §22C-9-13

§22C-9-13. Special oil and gas conservation tax.

Owners of leases on oil and gas for the exploration, development or production of oil or natural gas shall pay to the commission a special oil and gas conservation tax of 3¢ for each acre under lease, excluding from the tax the first twenty-five thousand acres. The commission shall deposit with the treasurer of the state of West Virginia, to the credit of the special oil and gas conservation fund, all taxes collected hereunder. The special oil and gas conservation fund shall be a special fund and shall be administered by the commission for the sole purpose of carrying out all costs necessary to carry out the provisions of this article. This tax shall be paid as provided herein annually on or before July 1, 1972, and on or before July 1, in each succeeding year.

WV Legislature