WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1953

ENROLLED

HOUSE BILL No. 129

(By Mr. Speaker, Mr. Hamrock)

PASSED March 7, 1953

In Effect Ninety days from Passage
ENROLLED
House Bill No. 129
(By MR. SPEAKER, MR. FLANNERY)

[Passed March 7, 1933; in effect ninety days from passage.]

AN ACT to amend and reenact sections one and six, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the imposition and collection of an excise tax on gasoline.

Be it enacted by the Legislature of West Virginia:

That sections one and six, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 1. Definitions; Gasoline, Person, Company, Distributor, Retail Dealer, Importer, Sale, Purchase and Motor Vehicles.—When used in this article: The term “gasoline” shall include any substance or combination of substances which is capable of use as a motor fuel for any internal combustion engine, except fuel oil, kerosene,
cleaner's solvent, and any other liquid petroleum product not commonly used as a motor fuel, when not used or sold for use as a motor fuel in an internal combustion engine.

The term "person" or the term "company" shall include any individual, firm, co-partnership, joint adventure, association, corporation, trust and any other group or combination acting as a unit, and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context, and when used in connection with the penalties imposed by this article, shall mean and include the officers, directors, trustees, or members of any firm, co-partnership, joint adventure, association, corporation, trust or any other group acting as a unit.

The term "distributor" shall mean and include every person who refines, produces, manufactures, compounds, or blends gasoline in this state for use or for sale to jobbers or consumers, and every person who is now engaged, or who may hereafter engage, in his own name or in the name of his representative or agent in this state, in the selling of gasoline for the purpose of resale or distribu-
tion; and persons operating tank wagons into this state from places of business located outside this state and selling gasoline in quantities as desired by purchasers in this state without definite orders having been placed prior to the delivery of the product, shall be deemed distributors in this state.

The term "retail dealer" shall mean and include any person not a distributor who sells gasoline in this state to consumers only.

The term "importer" shall mean any person who purchases or obtains gasoline outside this state and uses the same within the state, and shall include any person who operates a motor vehicle equipped with fuel tanks containing more than twenty-five gallons of gasoline purchased outside this state and used to operate the vehicle upon the public highways and streets of this state.

The term "sale" shall include any exchange, gift, or other disposition, and "purchase" shall include any acquisition of ownership.

The term "motor vehicle" shall mean automobiles, motor trucks and motorcycles, and shall include all other
vehicles, engines or machines which are operated or propelled by combustion of gasoline.

Sec. 6. Importer's Monthly Statement; Payment of Tax.—Except as otherwise provided in this section, every importer shall, within thirty days after the close of each month, transmit to the tax commissioner a statement, on such forms as the tax commissioner shall prescribe, of all gallonage received by such importer during the month to be covered, which statement shall show the name and address of the person from whom each purchase was made; the point from which shipped or delivered; the point at which received; the date of each shipment or purchase; and the quantity of each shipment or purchase; and he shall at the same time pay to the tax commissioner the amount of tax due for such month.

Every importer who brings into this state in the fuel tanks of any motor vehicle more than twenty-five gallons of gasoline, purchased outside this state and used to operate the vehicle upon the public highways and streets of this state, shall pay the gasoline tax on all such gasoline in excess of twenty-five gallons unless, under an ar-
rangement approved by the tax commissioner, he shall
purchase within this state gasoline equal to such excess.
Within thirty days after the close of each month he shall
file with the tax commissioner a report, on such forms
and under such rules and regulations as the commissioner
may prescribe, of all such gasoline imported by him and
so used within this state, and shall at the same time pay
to the tax commissioner the amount of tax due for such
month.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

**Chairman Senate Committee**

**Chairman House Committee**

Originated in the House of Delegates

Takes effect forty days from passage.

**Clerk of the Senate**

**Clerk of the House of Delegates**

**President of the Senate**

**Speaker House of Delegates**

The within approved this the 20th day of March, 1953.

**Governor**

Office in the Office of the Secretary of State

**Secretary of State**

MAR 20 1953

D. PITT O'BRIEN,