

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1953



ENROLLED

HOUSE BILL No. 129

(By Mr. Speaker, Mr. Harney)



PASSED March 7 1953

In Effect Thirty days from Passage



121

ENROLLED

House Bill No. 129

(By MR. SPEAKER, MR. FLANNERY)

[Passed March 7, 1953; 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,

7 cleaner's solvent, and any other liquid petroleum product
8 not commonly used as a motor fuel, when not used or sold
9 for use as a motor fuel in an internal combustion engine.

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

21 The term "distributor" shall mean and include every
22 person who refines, produces, manufactures, compounds,
23 or blends gasoline in this state for use or for sale to job-
24 bers or consumers, and every person who is now engaged,
25 or who may hereafter engage, in his own name or in the
26 name of his representative or agent in this state, in the
27 selling of gasoline for the purpose of resale or distribu-

28 tion; and persons operating tank wagons into this state
29 from places of business located outside this state and
30 selling gasoline in quantities as desired by purchasers in
31 this state without definite orders having been placed
32 prior to the delivery of the product, shall be deemed
33 distributors in this state.

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

37 The term "importer" shall mean any person who pur-
38 chases or obtains gasoline outside this state and uses the
39 same within the state, and shall include any person who
40 operates a motor vehicle equipped with fuel tanks con-
41 taining more than twenty-five gallons of gasoline pur-
42 chased outside this state and used to operate the vehicle
43 upon the public highways and streets of this state.

44 The term "sale" shall include any exchange, gift, or
45 other disposition, and "purchase" shall include any ac-
46 quisition of ownership.

47 The term "motor vehicle" shall mean automobiles,
48 motor trucks and motorcycles, and shall include all other

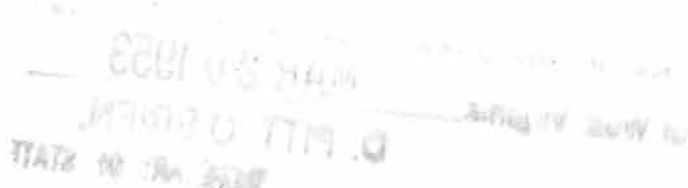


49 vehicles, engines or machines which are operated or pro-
50 pelled by combustion of gasoline.

Sec. 6. *Importer's Monthly Statement; Payment of*

2 *Tax*.—Except as otherwise provided in this section, every
3 importer shall, within thirty days after the close of each
4 month, transmit to the tax commissioner a statement, on
5 such forms as the tax commissioner shall prescribe, of
6 all gallonage received by such importer during the month
7 to be covered, which statement shall show the name and
8 address of the person from whom each purchase was
9 made; the point from which shipped or delivered; the
10 point at which received; the date of each shipment or
11 purchase; and the quantity of each shipment or purchase;
12 and he shall at the same time pay to the tax commissioner
13 the amount of tax due for such month.

14 Every importer who brings into this state in the fuel
15 tanks of any motor vehicle more than twenty-five gal-
16 lons of gasoline, purchased outside this state and used to
17 operate the vehicle upon the public highways and streets
18 of this state, shall pay the gasoline tax on all such gaso-
19 line in excess of twenty-five gallons unless, under an ar-

20 rangement approved by the tax commissioner, he shall
21 purchase within this state gasoline equal to such excess.
22 Within thirty days after the close of each month he shall
23 file with the tax commissioner a report, on such forms
24 and under such rules and regulations as the commissioner
25 may prescribe, of all such gasoline imported by him and
26 so used within this state, and shall at the same time pay
27 to the tax commissioner the amount of tax due for such
28 month.



The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

John Kinley
Chairman Senate Committee

C. H. Humber
Chairman House Committee

Originated in the House of Delegates

Takes effect *ninety days from* passage.

Howard Myers
Clerk of the Senate

J. A. Kipp
Clerk of the House of Delegates

Ralph Bean
President of the Senate

W. E. Hannery
Speaker House of Delegates

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

William C. Masland
Governor



FILED IN THE OFFICE OF THE SECRETARY OF STATE
MAR 20 1953

of West Virginia

D. PITT O'BRIEN,
SECRETARY OF STATE