WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1962

ENROLLED
SENATE BILL NO. 48
(By Mr. [Signature]

PASSED February 8, 1962
In Effect [Signature] Passage

Filed in Office of the Secretary of State of West Virginia 2-15-62
JOE F. BURDETT
SECRETARY OF STATE
ENROLLED

Senate Bill No. 48
(By Mr. Gainer and Mr. Jackson)

[Passed February 8, 1962; in effect from passage.]

AN ACT to amend and reenact section twenty, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to refund of tax on gasoline used for certain purposes.

Be it enacted by the Legislature of West Virginia:

That section twenty, 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 20. Refund of Tax on Gasoline Used for Certain Purposes.—Any person who shall buy in quantities of twenty-five gallons or more, at any one time, gasoline as defined by this article, for the purpose of and the same
is actually used (a) as a motor fuel for diesel engines not operated upon the public highways or streets of this state, or (b) as a motor fuel to operate tractors and gas engines or threshing machines for agricultural purposes, when such operation is not, in whole or in part, upon the public highways or streets of this state, or (c) by any railway company subject to regulation by the public service commission of West Virginia, for any purpose other than upon the public highways or streets of this state, or (d) in the business of manufacturing or producing natural resources or in mining or drilling therefor, or in the transportation of natural resources solely by means of unlicensed vehicles or vehicles licensed under the motor vehicle laws of this state, either as a motor fuel or for any other purpose and which gasoline is not in any part used upon the public highways and streets of this state, or (e) as a motor fuel in motor boats or other water craft operated upon the navigable streams of this state, may if the gasoline tax imposed by this article shall have previously been paid upon such gasoline, be refunded a sum equal to the amount of such tax, upon presenting to the
tax commissioner an affidavit accompanied by original or
top copy sales slips or invoices, or certified copies thereof,
from the distributor or retail dealer, showing such pur-
chases, together with evidence of payment thereof, which
affidavit shall set forth the total amount of such gasoline
purchased and used by such consumer, other than upon
any public highways, streets or alleys of this state, and
how used; and the tax commissioner upon the receipt of
such affidavit and such paid sales slips or invoices shall
cause to be refunded such tax paid on gasoline purchased
and used as aforesaid. The right to receive any refund
under the provisions of this article shall not be assign-
able and any assignment thereof shall be void and of no
effect. Nor shall any payment be made to any person
other than the original person entitled thereto using
gasoline as hereinbefore in this section set forth: Pro-
vided, That the tax commissioner shall cause refund to
be made under authority of this section only when appli-
cation for refund is filed with the tax commissioner, upon
forms prepared and furnished by the tax commissioner,
within ninety days from the date of purchase or delivery
Provided, however, That any claim for refund not filed within ninety days from the date of purchase or delivery of the gasoline shall not be construed to be or constitute a moral obligation of the state of West Virginia for payment.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate.

Takes effect _______________ passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within approved this the Fifteenth
day of _______________, 1962.

[Signature]
Governor