

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1962

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ENROLLED

SENATE BILL NO. 48

(By Mr. James P. Jackson)

PASSED February 8, 1962

In Effect from 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)

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

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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**

2 **Purposes.**—Any person who shall buy in quantities of  
3 twenty-five gallons or more, at any one time, gasoline  
4 as defined by this article, for the purpose of and the same

5 is actually used (a) as a motor fuel for diesel engines not  
6 operated upon the public highways or streets of this state,  
7 or (b) as a motor fuel to operate tractors and gas engines  
8 or threshing machines for agricultural purposes, when  
9 such operation is not, in whole or in part, upon the public  
10 highways or streets of this state, or (c) by any railway  
11 company subject to regulation by the public service com-  
12 mission of West Virginia, for any purpose other than  
13 upon the public highways or streets of this state, or  
14 (d) in the business of manufacturing or producing natural  
15 resources or in mining or drilling therefor, or in the trans-  
16 portation of natural resources solely by means of un-  
17 licensed vehicles or vehicles licensed under the motor  
18 vehicle laws of this state, either as a motor fuel or for any  
19 other purpose and which gasoline is not in any part used  
20 upon the public highways and streets of this state, or  
21 (e) as a motor fuel in motor boats or other water craft  
22 operated upon the navigable streams of this state, may if  
23 the gasoline tax imposed by this article shall have previ-  
24 ously been paid upon such gasoline, be refunded a sum  
25 equal to the amount of such tax, upon presenting to the

26 tax commissioner an affidavit accompanied by original or  
27 top copy sales slips or invoices, or certified copies thereof,  
28 from the distributor or retail dealer, showing such pur-  
29 chases, together with evidence of payment thereof, which  
30 affidavit shall set forth the total amount of such gasoline  
31 purchased and used by such consumer, other than upon  
32 any public highways, streets or alleys of this state, and  
33 how used; and the tax commissioner upon the receipt of  
34 such affidavit and such paid sales slips or invoices shall  
35 cause to be refunded such tax paid on gasoline purchased  
36 and used as aforesaid. The right to receive any refund  
37 under the provisions of this article shall not be assign-  
38 able and any assignment thereof shall be void and of no  
39 effect. Nor shall any payment be made to any person  
40 other than the original person entitled thereto using  
41 gasoline as hereinbefore in this section set forth: *Pro-*  
42 *vided*, That the tax commissioner shall cause refund to  
43 be made under authority of this section only when appli-  
44 cation for refund is filed with the tax commissioner, upon  
45 forms prepared and furnished by the tax commissioner,  
46 within ninety days from the date of purchase or delivery

47 of the gasoline: *Provided, however,* That any claim for  
48 refund not filed within ninety days from the date of pur-  
49 chase or delivery of the gasoline shall not be construed  
50 to be or constitute a moral obligation of the state of West  
51 Virginia for payment.

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

*James Davis, Jr.*  
Chairman Senate Committee

*W. W. Wilshaw*  
Chairman House Committee

Originated in the Senate.

Takes effect \_\_\_\_\_ passage.

*Edward Meyer*  
Clerk of the Senate

*C. Blankenship*  
Clerk of the House of Delegates

*Howard W. Carson*  
President of the Senate

*Julius W. Singleton Jr.*  
Speaker House of Delegates

The within *approved* this the *Fifteenth*  
day of *February*, 1962.

*W. W. Bama*  
Governor

