

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1978



ENROLLED

Committee Substitute for
SENATE BILL NO. 143

(By Mr. *Fratcher, M. President*)



PASSED *May 11* 1978

In Effect *June 1, 1978* Passage



110:110

ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 143

(By MR. BROTHERTON, MR. PRESIDENT)

[Passed March 11, 1978; in effect June 1, 1978.]

AN ACT to repeal section sixteen, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend and reenact sections three and twelve of said article fourteen; and to further amend said article fourteen by adding thereto a new section, designating section three-a, all relating to increasing the gasoline and special fuel excise tax; providing for the applicability of rate increase to gasoline or special fuel on hand or in inventory; and increasing the amount of tax refunded on tax-paid gallonage consumed in buses.

Be it enacted by the Legislature of West Virginia:

That section sixteen, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; that sections three and twelve of said article fourteen be amended and reenacted; and that said article fourteen be further amended by adding thereto a new section, designated section three-a, all to read as follows:

ARTICLE 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.

§11-14-3. Imposition of tax.

- 1 There is hereby levied an excise tax of ten and one-half
- 2 cents per gallon on all gasoline or special fuel, which tax
- 3 shall be computed in accordance with the appropriate
- 4 measure of tax as hereinafter prescribed in this article.

§11-14-3a. Applicability of rate increase to gasoline or special fuel on hand or in inventory.

1 It is hereby declared to be the intent of the Legislature
2 that one rate of excise tax shall be applicable to all
3 quantities of gasoline or special fuel in this state on and
4 after the effective date of any increase in the rate of such
5 tax. Any gasoline or special fuel on hand or in inventory
6 on the effective date of any rate increase is hereby
7 deemed to have been purchased or received on such date.

8 Every distributor, retail dealer or importer subject to
9 the tax imposed under this article, who, on the effective
10 date of any rate increase, has on hand or in inventory
11 any gasoline or special fuel upon which tax or any por-
12 tion thereof has been previously accrued or paid, shall,
13 within thirty days after such effective date, take a physi-
14 cal inventory and file a report thereof with the com-
15 missioner, in the form prescribed by him, and shall pay
16 to the commissioner at the time of filing such report any
17 additional tax due under an increased rate.

§11-14-12. Partial refund of tax on tax-paid gallonage consumed in buses.

1 Any person regularly operating any vehicle under a
2 certificate of public convenience and necessity or under
3 a contract carrier permit for transportation of persons,
4 when such person purchases tax-paid gasoline or tax-
5 paid special fuel, as required by this article, in an
6 amount of twenty-five gallons or more, and complies
7 with all the requirements of section eleven, with the
8 exception of off-highway use, may be refunded an amount
9 equal to six cents per gallon under authority of this
10 section: *Provided*, That said gallons of gasoline or special
11 fuel shall have been consumed in the operation of urban
12 and suburban bus lines, and the majority of passengers
13 use the bus for traveling a distance not exceeding forty
14 miles, measured one way, on the same day between their
15 places of abode and their places of work, shopping areas
16 or schools. There shall be presented to the commissioner
17 an affidavit accompanied by proof of such purchase and

- 18 payment as required by section eleven of this article.
- 19 The right to a refund under this section shall not be
- 20 assignable, and any assignment so made shall be void.

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

James L. Davis
Chairman, Senate Committee

Clarence C. Christian Jr
Chairman House Committee

Originated in the Senate.

To take effect June 1, 1978.

J. Wilson, Jr.
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

W. T. Sutherlin Jr
President of the Senate

Donald L. Zopp
Speaker House of Delegates

The within is approved this the 21
day of March, 1978.

De. J. R. Ryan
Governor



APPROVED AND SIGNED BY THE GOVERNOR

RECEIVED
MAR 17 10 53 AM '78
OFFICE OF THE GOVERNOR

Date March 21, 1978

Time 1:00 p.m.

RECEIVED

78 MAR 27 11:52

OFFICE
SECY. OF STATE