WEST VIRGINIA LEGISLATURE
1st Extraordinary Session, 2001

ENROLLED

SENATE BILL NO. 1001

(By Senators Tamblin, Mr. President, and [Signature: spying, By Request of the Executive])

PASSED April 19, 2001

In Effect from Passage
AN ACT to repeal section sixteen, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact section three of said article, relating to extending the termination date of the extra five cents a gallon gas tax; requiring annual report to the Legislature; and providing for confidentiality.

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article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; and that section three of said article be amended and reenacted to read as follows:

ARTICLE 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.

§11-14-3. Imposition of tax.
There is hereby levied an excise tax of fifteen and one-half cents per gallon on all gasoline or special fuel, which tax shall be computed in accordance with the appropriate measure of tax as hereinafter prescribed in this article:

Provided, That beginning the first day of May, one thousand nine hundred ninety-three, the tax levied by this article shall be twenty and one-half cents per gallon:

Provided, however, That on and after the first day of August, two thousand seven, the tax levied by this article shall be fifteen and one-half cents per gallon.

Beginning on the fifteenth day of January, two thousand three, and every fifteenth day of January thereafter, the tax commissioner shall submit to the Legislature an annual report identifying the amount of revenue collected from the imposition of the tax imposed by this section in each county of this state via sales at each individual retail gas pump during the preceding fiscal year. Notwithstanding any provision of this code to the contrary, all information individually made available to the tax commissioner by a taxpayer that is utilized in the preparation of the report to the Legislature required by this section is confidential and may not be disclosed to any person in any manner inconsistent with any law of this state protecting the confidentiality of taxpayer returns filed pursuant to this article.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 7 Day of ....................................., 2001.

Governor