

H. B. 2658

(By Delegates Williams, Shaver, Perry,  
Michael, Hartman and Sumner)

[Introduced January 20, 2011; referred to the  
Committee on Agriculture then Finance.]

**FISCAL  
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by  
adding thereto a new section, designated §11-14C-5a, relating  
to reducing the wholesale tax on heating fuel, off-road fuels,  
kerosene and propane used for home heating purposes or off-  
road use to 4.85 percent; and effective date.

*Be it enacted by the Legislature of West Virginia:*

That the Code of West Virginia, 1931, as amended, be amended  
by adding thereto a new section, designated §11-14C-5a, to read as  
follows:

**ARTICLE 14C. MOTOR FUEL EXCISE TAX.**

**§11-14C-5a. Wholesale tax on heating fuel, off-road fuels,  
kerosene and propane used for home heating purposes  
or off-road use; effective date.**

Notwithstanding any provision of this code to the contrary,  
effective January 1, 2011, the wholesale tax on heating fuel, off-  
road fuels, kerosene and propane used for home heating purposes or

1 off-road use, shall be 4.85 percent.

NOTE: The purpose of this bill is to reduce the wholesale tax on heating fuel, off-road fuels, kerosene and propane used for home heating purposes or off road use to 4.85% effective January 1, 2011.

This section is new; therefore, it has been completely underscored.