

1 **ENROLLED**

2 **Senate Bill No. 446**

3 (BY SENATORS PREZIOSO, FACEMIRE AND BEACH)

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5 [Passed April 12, 2013; to take effect July 1, 2013.]
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10 AN ACT to amend and reenact §11-14B-14 of the Code of West
11 Virginia, 1931, as amended, relating to conformity with the
12 International Fuel Tax Agreement; and specifying that on and
13 after July 1, 2013, specified provisions of the International
14 Fuel Tax Agreement, as amended and in effect on that date,
15 apply to motor fuel taxes collected under the International
16 Fuel Tax Agreement.

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

18 That §11-14B-14 of the Code of West Virginia, 1931, as
19 amended, be amended and reenacted to read as follows:

20 **ARTICLE 14B. INTERNATIONAL FUEL TAX AGREEMENT.**

21 **§11-14B-14. General procedure and administration; conformity with**
22 **agreement.**

1 (a) All of the provisions of the West Virginia Tax Procedure
2 and Administration Act set forth in article ten of this chapter,
3 including amendments thereto, apply to motor fuel taxes collected
4 under an International Fuel Tax Agreement.

5 (b) In the event of any inconsistency between the provisions
6 of article ten of this chapter and the terms of the International
7 Fuel Tax Agreement, the terms of said article ten control.

8 (c) Notwithstanding the provisions of subsections (a) and (b)
9 of this section, on and after July 1, 2013, the provisions of
10 section R1230 of the International Fuel Tax Agreement, as amended
11 and in effect on that date, apply to motor fuel taxes collected
12 under the International Fuel Tax Agreement.