

1 **H. B. 2914**

2
3 (By Delegates White and Marcum)

4 (By Request of the Department of Revenue)

5 [Introduced March 12, 2013; referred to the
6 Committee on Roads and Transportation then Finance.]

7 **FISCAL**
8 **NOTE**

9
10 A BILL 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, specifying that on and after
13 July 1, 2013, specified provisions of the international fuel
14 tax agreement, as amended and in effect on that date, apply to
15 motor fuel taxes collected under the international fuel tax
16 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.**

23 (a) All of the provisions of the "West Virginia Tax Procedure

1 and Administration Act" set forth in article ten of this chapter,
2 including amendments thereto, apply to motor fuel taxes collected
3 under an international fuel tax agreement.

4 (b) In the event of any inconsistency between the provisions
5 of article ten of this chapter and the terms of the international
6 fuel tax agreement, the terms of said article ten control.

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

NOTE: The purpose of this bill is to maintain conformity with
the international fuel tax agreement.

Strike-throughs indicate language that would be stricken from
the present law, and underscoring indicates new language that would
be added.