

**H. B. 2035**

(By Delegate Williams)

[Introduced January 14, 2015; referred to the  
Committee on 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 provides an 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 July 1, 2015, the wholesale tax on heating fuel, off-road fuels, kerosene and propane used for home heating purposes or 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 percent effective July 1, 2015.

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