

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Committee Substitute

for

House Bill 2703

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WESTFALL, QUEEN, AZINGER, HIGGINBOTHAM, BARRETT

AND BATES

[Originating in the Committee on Finance, February 22, 2019.]

1 A BILL to amend and reenact §11-14C-30 of the Code of West Virginia, 1931, as amended,
2 relating to refunds of excise taxes collected from dealers of petroleum products under
3 certain circumstances; and eliminating a cap on the amount of tax that may be refunded
4 for fuels lost through evaporation.

Be it enacted by the Legislature of West Virginia:

ARTICLE 14C. MOTOR FUEL EXCISE TAX.

**§11-14C-30. Refund of taxes erroneously collected, etc.; refund for gallonage exported or
lost through casualty or evaporation; change of rate; petition for refund.**

1 (a) The commissioner is hereby authorized to refund from the funds collected under the
2 provisions of this article any tax, interest, additions to tax or penalties which have been
3 erroneously collected from any person.

4 (b) Any supplier, distributor, producer, retail dealer, exporter or importer, while the owner
5 of motor fuel in this state, that loses any invoiced gallons of motor fuel through fire, lightning,
6 breakage, flood or other casualty, which gallons having been previously included in the tax by or
7 for that person, may claim a refund of a sum equal to the amount of the flat rate of the tax levied
8 by section five of this article paid upon the invoiced gallons lost.

9 (c) Any dealer as defined in section two, article eleven-c, chapter forty-seven of the code,
10 and any bulk plant in this state that purchases or receives motor fuel in this state upon which the
11 tax levied by section five of this article has been paid, is entitled to an annual refund of the flat
12 rate of the tax levied by section five of this article for invoiced gallons lost through evaporation:
13 *Provided*, That only the owner of the bulk plant that is also the owner of the fuel in the bulk plant
14 may claim this refund for invoiced gallons lost through evaporation. The refund is computed at
15 the flat rate of tax levied per gallon under this article on all invoiced gallons of motor fuel actually
16 lost due to evaporation, ~~not exceeding one half of one percent of the adjusted total accountable~~
17 ~~gallons, computed as determined by the commissioner.~~

18 (d) Every supplier, distributor or producer, retail dealer, exporter or importer is entitled to
19 a refund of the flat rate of the tax levied by section five of this article from this state of the amount
20 resulting from a change of rate decreasing the tax under the provisions of this article on motor
21 fuel on hand and in inventory on the effective date of the rate change, which motor fuel has been
22 included in any previous computation by which the tax levied by this article has been paid.