

# **WEST VIRGINIA LEGISLATURE**

**2019 REGULAR SESSION**

**ENROLLED**

**Committee Substitute**

**for**

**House Bill 2703**

BY DELEGATES PACK, STEELE, COOPER, GRAVES, CRISS,  
WESTFALL, QUEEN, AZINGER, HIGGINBOTHAM, BARRETT

AND BATES

[Passed March 7, 2019; in effect ninety days from  
passage.]



1 AN ACT to amend and reenact §11-14-10 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 increasing 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 percent of the adjusted total accountable gallons,  
17 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.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

.....  
*Chairman, House Committee*

.....  
*Chairman, Senate Committee*

Originating in the House.

In effect ninety days from passage.

.....  
*Clerk of the House of Delegates*

.....  
*Clerk of the Senate*

.....  
*Speaker of the House of Delegates*

.....  
*President of the Senate*

\_\_\_\_\_

The within ..... this the.....  
day of ....., 2019.

.....

*Governor*