



*Jim Justice*  
*Governor of West Virginia*

March 27, 2024

**VIA HAND DELIVERY**

The Honorable Mac Warner  
Secretary of State  
State Capitol Complex  
Building 1, Suite 157-K  
Charleston, West Virginia 25305

Re: Enrolled Senate Bill 683

Secretary Warner:

Pursuant to Section Fourteen, Article VII of the Constitution of the State of West Virginia, I hereby disapprove and return Enrolled Senate Bill 683. This bill purports to exempt hydrogen from the motor fuel tax. This bill, while well-intentioned, fell technically short of accomplishing its intended purpose. Specifically, the bill failed to exempt hydrogen from the motor fuel tax when used as a motor fuel since hydrogen would remain taxable under the definition of a special fuel.

I encourage the Legislature to revisit this issue and to meet with representatives from the Tax Department to ensure a bill to exempt Hydrogen from the motor fuel tax amends all necessary sections of West Virginia Code to accomplish the purpose.

Accordingly, I hereby disapprove and return Enrolled Senate Bill 683.

Sincerely,

  
Jim Justice  
Governor

cc: The Honorable Craig Blair  
President of the Senate

The Honorable Roger Hanshaw  
Speaker of the House of Delegates