

1 **H. B. 4326**

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3 (By Delegate Staggers)

4 [Introduced January 27, 2012; referred to the
5 Committee on Finance.]
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10 A BILL to amend the Code of West Virginia, 1931, as amended, by
11 adding thereto a new section, designated §11-14C-49, relating
12 to the suspension or elimination of the federal gas tax and
13 distribution of money.

14 *Be it enacted by the Legislature of West Virginia:*

15 That the Code of West Virginia, 1931, as amended, be amended
16 by adding thereto a new section, designated §11-14C-49, to read as
17 follows:

18 **ARTICLE 14C. MOTOR FUEL EXCISE TAX.**

19 **§11-14C-49. Suspension or elimination of the Federal Motor Fuel**
20 **Tax; continued collection; disposition.**

21 (a) In the event 26 U.S.C. §4081 is suspended or eliminated,
22 without substitution, by the Federal Government, the Tax
23 Commissioner is hereby authorized to continue collection of all

1 said taxes.

2 (b) All funds collected shall be distributed as previously

3 identified in this article.

NOTE: The purpose of this bill is to provide continued funding to the State Road Fund in the event the Federal Government eliminates or suspends the collection of federal gas taxes.

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