WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2023 REGULAR SESSION

Introduced

House Bill 3023

By Delegate Longanacre

[Introduced January 25, 2023; Referred to the Committee on Technology and Infrastructure then Finance]

A BILL to amend and reenact § 11-14-3 of the Code of West Virginia, 1931, as amended, reducing the gasoline excise tax by 50 percent for West Virginia residents.

Be it enacted by the Legislature of West Virginia:

Article 14. Gasoline and special fuel excise tax.

§11-14-3. Imposition of tax.

There is hereby levied an excise tax of 15 and one-half cents per gallon on all gasoline or special fuel, which tax shall be computed in accordance with the appropriate measure of tax as prescribed in this article: *Provided,* That beginning May 1, 1993, the tax levied by this article is 20 and one-half cents per gallon: *Provided, however,* That on and after August 1, 2007, the tax levied by this article is 15 and one-half cents per gallon: *Provided further*, That, notwithstanding any other provision of this code to the contrary, on and after August 1, 2023, the tax levied by this article is seven and three-quarter cents per gallon for residents of West Virginia.

NOTE: The purpose of this bill is to reduce the gasoline excise tax by 50 percent for West Virginia residents.

Strike-throughs indicate language that would be stricken from a heading or the present law, and underscoring indicates new language that would be added.