

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2807

**FISCAL
NOTE**

By Delegates Brooks and Green

[Introduced February 21, 2025; referred to the
Committee on Finance]

- 1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-14C-49, relating to clarifying that the tax imposed on fuel purchased at
 3 marinas and boat docks in this state be directed to the West Virginia Division of Natural
 4 Resources Law Enforcement Division.

Be it enacted by the Legislature of West Virginia:

ARTICLE 14C. MOTOR FUEL EXCISE TAX.

§11-14C-49. West Virginia Division of Natural Resources Law Enforcement Division to
receive proceeds from tax on marina and boat dock fuel.

- 1 Motorboat fuel tax proceeds that are collected from fuel purchased at marinas and boat
 2 docks in this state shall be directed to the West Virginia Division of Natural Resources Law
 3 Enforcement Division.

NOTE: The purpose of this bill is to clarify that the proceeds of fuel purchased at marinas and boat docks in this state shall be directed to the West Virginia Division of Natural Resources Law Enforcement Division.

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