

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 4560**

**FISCAL  
NOTE**

By Delegates Brooks, Roop, Horst, Pritt, Green, and  
Martin

[Introduced January 20, 2026; referred to the  
Committee on Finance]

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