

Senate Bill No. 217

(By Senators Beach and Yost)

[Introduced January 17, 2012; referred to the Committee on
Transportation and Infrastructure; and then to the Committee on
Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new section, designated §11-14C-49, relating
to providing that if a federal tax on motor fuels should be
eliminated an additional state tax would be imposed in the
same amount.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 14C. MOTOR FUEL EXCISE TAX.

§11-14C-49. Elimination of the federal motor fuel tax; state tax.

(a) In the event the fuel tax imposed by the federal
government pursuant to §26 U.S.C. 4081 is suspended or eliminated,

1 without substitution, there is hereby created a state tax in the
2 same amount immediately before the suspension or elimination.

3 (b) The Tax Commissioner is authorized to collect the tax and
4 all proceeds from that tax shall be distributed in the same manner
5 as other taxes permitted by article.

NOTE: The purpose of this bill is to provide that if a current federal tax on motor fuels should be eliminated or suspended an additional state tax would be imposed in the same amount. The bill requires proceeds from the state tax to be distributed in the same manner as currently exists.

This section is new; therefore, strike-throughs and underscoring have been omitted.