

**Senate Bill No. 217**

(By Senators Williams and Beach)

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[Introduced February 19, 2013; referred to the 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-5a, relating  
12 to reducing the wholesale tax on heating fuel, off-road fuels,  
13 kerosene and propane used for home heating purposes or  
14 off-road use to 4.85 percent; and providing an effective date.

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

16 That the Code of West Virginia, 1931, as amended, be amended  
17 by adding thereto a new section, designated §11-14C-5a, to read as  
18 follows:

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

20 **§11-14C-5a. Wholesale tax on heating fuel, off-road fuels,**  
21 **kerosene and propane used for home heating purposes**  
22 **or off-road use; effective date.**

1       Notwithstanding any provision of this code to the contrary,  
2 effective January 1, 2014, the wholesale tax on heating fuel,  
3 off-road fuels, kerosene and propane used for home heating purposes  
4 or off-road use, is 4.85 percent.

NOTE: The purpose of this bill is to reduce the wholesale tax on heating fuel, off-road fuels, kerosene and propane used for home heating purposes or off-road use to 4.85 percent effective January 1, 2014.

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