

WEST VIRGINIA LEGISLATURE
EIGHTY-FIRST LEGISLATURE
REGULAR SESSION, 2013



ENROLLED

Senate Bill No. 446

(By SENATORS PREZIOSO, FACEMIRE AND BEACH)

[PASSED APRIL 12, 2013; TO TAKE EFFECT JULY 1, 2013.]

E N R O L L E D

Senate Bill No. 446

(BY SENATORS PREZIOSO, FACEMIRE AND BEACH)

[Passed April 12, 2013; to take effect July 1, 2013.]

AN ACT to amend and reenact §11-14B-14 of the Code of West Virginia, 1931, as amended, relating to conformity with the International Fuel Tax Agreement; and specifying that on and after July 1, 2013, specified provisions of the International Fuel Tax Agreement, as amended and in effect on that date, apply to motor fuel taxes collected under the International Fuel Tax Agreement.

Be it enacted by the Legislature of West Virginia:

That §11-14B-14 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 14B. INTERNATIONAL FUEL TAX AGREEMENT.

§11-14B-14. General procedure and administration; conformity with agreement.

- 1 (a) All of the provisions of the West Virginia Tax
- 2 Procedure and Administration Act set forth in article ten of
- 3 this chapter, including amendments thereto, apply to motor
- 4 fuel taxes collected under an International Fuel Tax
- 5 Agreement.

6 (b) In the event of any inconsistency between the
7 provisions of article ten of this chapter and the terms of the
8 International Fuel Tax Agreement, the terms of said article
9 ten control.

10 (c) Notwithstanding the provisions of subsections (a) and
11 (b) of this section, on and after July 1, 2013, the provisions of
12 section R1230 of the International Fuel Tax Agreement, as
13 amended and in effect on that date, apply to motor fuel taxes
14 collected under the International Fuel Tax Agreement.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman Senate Committee

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Chairman House Committee

Originated in the Senate.

To take effect July 1, 2013.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

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Speaker of the House of Delegates

The within this the

Day of, 2013.

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Governor