

Senate Bill No. 446

(By Senators Prezioso, Facemire and Beach)

[Introduced March 5, 2013;
referred to the Committee on Finance.]

A BILL 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 this
3 chapter, including amendments thereto, apply to motor fuel
4 taxes collected under an International Fuel Tax Agreement.

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

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

(NOTE: The purpose of this bill is to maintain conformity with the International Fuel Tax Agreement.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.)