

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

Introduced

### Senate Bill 676

FISCAL  
NOTE

BY SENATOR MAYNARD

[Introduced March 19, 2021; referred  
to the Committee on Transportation and  
Infrastructure; and then to the Committee on Finance]

1 A BILL to amend and reenact §11-14C-47 of the Code of West Virginia, 1931, as amended,  
2 relating to requiring taxes collected from motor fuels that are used by off-highway vehicles  
3 be used to map state roads using the graphic information system.

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

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

##### **§11-14C-47. Disposition of tax collected; dedicated receipts; reports.**

1 (a) There is hereby created and established in the State Treasury a special revolving fund  
2 to be known and designated as the "Motor Fuel General Tax Administration Fund." The  
3 commissioner is authorized to retain one half of one percent of the tax collected pursuant to the  
4 provisions of this article: *Provided*, That in any fiscal year in which the tax collected pursuant to  
5 the provisions of this article exceed \$300 million, the commissioner is authorized to retain an  
6 additional one percent of the tax in excess of the \$300 million that is collected. The amounts  
7 retained by the commissioner under this subsection shall be deposited in the Motor Fuel General  
8 Tax Administration Fund and may be expended for the general administration of taxes imposed  
9 by this chapter.

10 (b) All remaining tax collected under the provisions of this article after deducting the  
11 amount of any refunds lawfully paid shall be paid into the State Road Fund and used only for the  
12 purpose of construction, reconstruction, maintenance and repair of highways, matching of federal  
13 moneys available for highway purposes and payment of the interest and sinking fund obligations  
14 on state bonds issued for highway purposes: *Provided*, That taxes collected under the provisions  
15 of this article after deducting the amount of any refunds lawfully paid that are derived from off  
16 highway vehicle use shall be earmarked for use in the Division of Highways to pay for new  
17 mapping use, through its graphic information system (GIS), to totally identify all public roads, their  
18 condition, and types of the surface.

19 (c) Not less than monthly, beginning July 1, 2007, the Commissioner of Highways shall  
20 report to the Joint Committee on Government and Finance or its designated subcommittee on the

- 21 amount of tax paid into the State Road Fund under subsection (b) of this section, any matching
- 22 federal funds, and all expenditures therefrom.

NOTE: The purpose of this bill is to require taxes collected from motor fuels that are used by off highway vehicles are to be used to map state roads using the graphic information system (GIS).

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.