

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4342

FISCAL
NOTE

BY DELEGATES LONGANACRE, MANDT, KIMBLE,
GEARHART, CROUSE, EVANS, BARRETT, HORST, KIMES,
FAST, AND HONAKER

[Introduced January 21, 2022; Referred to the
Committee on Technology and Infrastructure then
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-14-9, relating to a 10 cent per gallon refund of tax paid gasoline, diesel,
3 or gasohol gallonage, paid at the pump, by residents of West Virginia; and proof of
4 payment and residency.

Be it enacted by the Legislature of West Virginia:

ARTICLE 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.

§11-14-9. Ten cent refund of tax paid gasoline, diesel, or gasohol gallonage at the pump consumed by West Virginia residents; proof of residency.

1 (a) Notwithstanding §11-14-11 of this code, any person regularly operating any vehicle in
2 this state who purchases tax-paid gasoline, diesel, or gasohol at the pump may be refunded an
3 amount equal to 10 cents per gallon, under authority of this section, for each such purchase at
4 the pump. This tax waiver shall be granted only during years where a budget surplus is evident
5 and when the state is not under emergency conditions.

6 (b) The tax shall be refunded upon presentation to the commissioner of an affidavit
7 accompanied by the original or top copy sales slips or invoices, or certified copies thereof, from
8 the retail dealer, showing the purchases, together with evidence of payment thereof, which
9 affidavit shall set forth the total amount of gasoline, diesel, or gasohol purchased at the pump and
10 consumed by the user and the Tax Commissioner upon the receipt of the affidavit and paid sales
11 slips or invoices shall cause to be refunded the tax paid on gasoline, diesel, or gasohol purchased
12 at the pump and consumed equal to ten cents per gallon.

13 (c) The right to receive any refund under the provisions of this section may not be
14 assignable and any assignment thereof is void, nor may any payment be made to any person
15 other than the original person entitled thereto using gasoline or special fuel purchased at the
16 pump. The Tax Commissioner shall cause a refund to be made under the authority of this section
17 only when the claim for the refund is filed with the Tax Commissioner, upon forms prescribed by
18 the Tax Commissioner, within six months from the month of purchase at the pump. Any claim for

19 a refund not timely filed may not be construed to be or constitute a moral obligation of the State
20 of West Virginia for payment. The claim for refund shall also be subject to §11-10-14 of this code.

21 (d) The tax credits shall be deducted from the general budget and redeemed by the
22 individual taxpayer only during years when a budget surplus is evident, and may not be deducted
23 from the road maintenance fund, and only apply to taxpayers who pay West Virginia income tax.

24 (e) Effective date. -- The provisions of this section shall apply to all gasoline, diesel, or
25 gasohol purchased at the pump on or after July 1, 2022. This section shall be known as “The
26 Relief at the Pump Law”.

NOTE: The purpose of this bill is to create “The Relief at the Pump Law” which provides a 10-cent refund of tax paid gasoline, diesel, or gasohol gallonage paid at the pump by residents of West Virginia during times of surplus budgets by the State as a way to give back to the taxpayers.

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