STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Craig A. Griffith
State Tax Commissioner

ADMINISTRATIVE NOTICE 2012-24

SUBJECT: AVERAGE WHOLESALE PRICE OF MOTOR FUEL: Notice of Determination of Average Wholesale Price of Motor Fuel for the period of January 1, 2013 to December 31, 2013 for purposes of the West Virginia Motor Fuel Excise Tax.

Section 11-14C of the West Virginia Motor Fuel Excise Tax Act imposes a motor fuel tax of five percent (5%) on the average wholesale price of motor fuel. That average wholesale price is required by statute to be determined periodically by the Tax Commissioner. The 5% component is one of two tax rate components comprising the Motor Fuel Excise Tax, and is known as the so called "variable component."

Public notice of the average wholesale price of motor fuel, as determined by the West Virginia Tax Department, must be issued by the Tax Commissioner at least thirty days in advance of the first day of January, each year, by filing notice of the average wholesale price in the State Register published by the Secretary of State, and by any other means the Tax Commissioner considers reasonable. See W. Va. Code § 11-14C-5(b)(1).

Notice is hereby issued, in accordance with Section 11-14C-5 of the West Virginia Code, that the average wholesale price of motor fuel for the period beginning January 1, 2013 and ending December 31, 2013, inclusive, shall be $ 2.831 per gallon for purposes of the West Virginia Motor Fuel Excise Tax variable component computation.

During the period beginning January 1, 2013 and ending December 31, 2013, inclusive, the West Virginia Motor Fuel Excise Tax variable component computed on a per gallon basis shall be $0.142 per gallon ($2.831 X 5 % = $0.142).

This average wholesale price per gallon ($2.831) and the variable component tax computed thereon ($0.142 per gallon) shall apply to all gallons of motor fuel sold, purchased or used in this State during the period beginning January 1, 2013 and ending December 31, 2013, inclusive, regardless of whether the actual purchase price of such motor fuel is more or less than $2.831 per gallon.

Issued: November 20, 2012

Craig A. Griffith
State Tax Commissioner
West Virginia State Tax Department

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