



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
Acting State Tax Commissioner

ADMINISTRATIVE NOTICE 2013-27

Notice of Determination of the Gasoline Gallon Equivalent for Alternative Fuels for the Period of January 1, 2014 to December 31, 2014 for the Purposes of the West Virginia Motor Fuel Excise Tax.

As of January 1, 2014, motor fuel includes alternative fuel which is defined to include butane, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG or propane), and other specified fuels. The motor fuel tax is composed of a flat rate equal to \$.205 per invoiced gallon or, for alternative fuel, per each gasoline gallon equivalent, plus a variable component of 5% of the average wholesale price of each fuel. This Administrative Notice sets forth the determination of gasoline gallon equivalents (GGE) for alternative fuels for the 2014 calendar year.

Notice is hereby issued, in accordance with Section 11-14C-5 of the West Virginia Code and based upon available information, the gasoline gallon equivalents for alternative fuel for purposes of the Motor Fuel Tax for the period beginning January 1, 2014 and ending December 31, 2014, inclusive are as follows:

Gasoline Gallon Equivalents of Alternative Fuels

Table with 2 columns: Alternative Fuel, Measure of Fuel with Energy Equal to One Gallon of Gasoline. Rows include Compressed Natural Gas (CNG) in cubic feet and pounds, and Liquefied Natural Gas (LNG) and Liquefied Petroleum Gas (LPG - Propane) in gallons.

The total amount of tax imposed per GGE for alternative motor fuels used in vehicles on the highways for this State will be as follows (rounded to the nearest tenth of a cent):

- Propane: 6.2 cents per gallon x 1.367 GGE = 8.5 cents/GGE + 20.5 cents/CGE = 29.0 cents/GGE
CNG: 30.4 cents/1,000 CF x 126.67 CF/GGE = 3.9 cents/GGE + 20.5 cents/GGE = 24.4 cents/GGE
LNG: 2.5 cents per gallon X 1.554 GGE = 3.9 cents/GGE + 20.5 cents = 24.4 cents/GGE

Notice of this determination will be filed in the West Virginia Register.

Issued: November 25, 2013

Signature of Mark W. Matkovich
Mark W. Matkovich
Acting Tax Commissioner

Vertical stamp: OFFICE OF THE SECRETARY OF STATE, 2013 NOV 25 PM 2:56, FILED