ADMINISTRATIVE NOTICE 2014-17

SUBJECT: MOTOR FUEL EXCISE TAX -- Effective July 1, 2014, the Motor Fuel Registration System for West Virginia will be the Fuel Trac System national diversion registry.

Beginning July 1, 2014, transporters, importers and exporters of motor fuel will be required to use the FuelTrac System to register motor fuel diversions and imports involving West Virginia.

Failure to register and keep records of the diversion and the import confirmation number on the shipping document may result in a civil penalty for each violation. For a first violation, the penalty is $5,000. For each subsequent violation, the penalty is $10,000. The penalty is assessed to the person in whose name the barge, water craft or transport vehicle is registered (the motor fuel transporter). If the motor fuel is shipped by railroad tank car, the penalty is assessed to the person who is responsible for shipping the motor fuel in the railroad tank car.

Information and instructions for using the FuelTrac System can be obtained at http://www.fueltrac.us/fueltrac.us.

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State Tax Commissioner
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