



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

FILED

2014 NOV 25 P 4: 23

ADMINISTRATIVE NOTICE 2014-25

Notice of Determination of the Gasoline Gallon Equivalent for Alternative Fuels for Periods beginning on or after January 1, 2015 for the Purposes of the West Virginia Motor Fuel Excise Tax.

This Administrative Notice sets forth the determination of gasoline gallon equivalents (GGE) for alternative fuels for periods beginning on or after January 1, 2015. The motor fuel tax is composed of a flat rate component equal to \$0.205 per invoiced gallon of conventional motor fuel, or, for alternative fuel, per each gasoline gallon equivalent, plus a variable component of 5% of the average wholesale price of each fuel. Alternative fuel includes butane, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG or propane), and other specified fuels.

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 periods beginning on or after January 1, 2015 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), Liquefied Natural Gas (LNG), Liquefied Petroleum Gas (LPG - Propane), and Field Gas with their respective measurements in cubic feet and pounds.

All references to cubic feet are based on measurement at standard pressure and temperature of 14.73 pounds of pressure per square inch at 60° Fahrenheit.

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

Issued: November 25, 2014

Handwritten signature of Mark W. Matkovich

Mark W. Matkovich
Tax Commissioner