



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
 Governor

Mark W. Matkovich
 State Tax Commissioner

FILED

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ADMINISTRATIVE NOTICE 2015-25

Notice of Determination of the Gasoline Gallon Equivalent for Alternative Fuel.

OFFICE WEST VIRGINIA
 SECRETARY OF STATE

Section 11-14C-5 of the West Virginia Motor Fuel Excise Tax imposes a motor fuel tax that consists of both a flat rate component and a variable rate component. The flat rate is equal to \$0.205 per invoiced gallon or for alternative fuels on each gallon equivalent. The variable rate component is equal to 5 percent of the average wholesale price of each fuel.

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

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 fuels for purposes of the Motor Fuel Excise Tax are listed below. Calculation formulas can be found on Administrative Notice 2015-26.

Gasoline Gallon Equivalents of Alternative Fuel

Alternative Fuel	Measure of Fuel with Energy Equal to One Gallon of Gasoline
Compressed Natural Gas (CNG)	126.67 cubic feet
Compressed Natural Gas (CNG)	5.66 pounds
Liquefied Natural Gas (LNG)	1.554 gallons
Liquefied Petroleum Gas (LPG – Propane)	1.367 gallons
Field Gas	126.67 cubic feet
Field Gas	5.66 pounds

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

Issued: November 20, 2015



Mark W. Matkovich
Tax Commissioner