



DYED DIESEL FUEL

This publication provides general information regarding dyed diesel fuel. It is not a substitute for the tax law or regulations. For additional information, please see W. Va. Code §11-14B, §11-14C or the WV State Tax website, <https://www.tax.wv.gov>.

GENERAL INFORMATION

- Anyone who purchases or sells motor fuel upon which the tax has not been paid is in direct violation of tax laws. Fuel taxes are ultimately used for highway construction and maintenance.

DYED DIESEL

- The West Virginia Motor Fuel Excise Tax (W. Va. Code §11-14C) prohibits the use of dyed diesel fuel in any vehicle that is used on public highways. "Dyed diesel fuel" means diesel fuel that meets the dyeing and marking requirements of section 4082, Title 26, United States Code, regardless of how the diesel fuel was dyed. There are no exceptions to this.
- Farm use vehicles exempt from registration as well as mobile (Class "M") equipment such as cranes, drill rigs and wood-sawing equipment are prohibited from having dyed diesel in the supply tank of the vehicle. Fuel used to power off-highway equipment must be stored in a separate tank.
- Criminal Investigation officers may stop, inspect, and issue citations to operators of motor vehicles found to be in violation of this code. Any vehicle that is inspected and contains visible presence of dye is subject to a penalty of ten (\$10.00) dollars per gallon of fuel capacity of the fuel tank(s) or one thousand (\$1,000.00) dollars, whichever is greater. Refusal to allow the inspector to check the fuel supply tank of a motor vehicle is subject to a civil penalty of five thousand (\$5,000.00) dollars in addition to any other penalty imposed by code.
- Motor Fuel tax is collected for the purpose of construction, reconstruction, maintenance and repair of State roads and highways Any person who attempts to evade paying this tax is guilty of a misdemeanor and subject to conviction. If you have information concerning dyed diesel fuel usage on-road or other fuel tax evasion, please call the WV State Tax Department Criminal Investigations Division at 304-558-8510.

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov