

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #2

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1989 JUL -7 PM 4:33

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

NOTICE OF A COMMENT PERIOD ON A PROPOSED RULE

AGENCY: STATE TAX DEPARTMENT TITLE NUMBER: 110
RULE TYPE: LEGISLATIVE; CITE AUTHORITY W.VA. CODE §§ 11-10-5 AND
AMENDMENT TO AN EXISTING RULE: YES NO x 29A-3-1 ET SEQ.

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

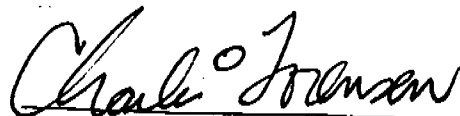
IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: 14A

TITLE OF RULE BEING PROPOSED: MOTOR CARRIER ROAD TAX

IN LIEU OF A PUBLIC HEARING, A COMMENT PERIOD HAS BEEN ESTABLISHED DURING WHICH ANY INTERESTED PERSON MAY SEND COMMENTS CONCERNING THESE PROPOSED RULES. THIS COMMENT PERIOD WILL END ON AUGUST 7, 1989 AT 5:00 P.M. ONLY WRITTEN COMMENTS WILL BE ACCEPTED AND ARE TO BE MAILED TO THE FOLLOWING ADDRESS.

STATE TAX DEPARTMENT
LEGAL DIVISION
P. O. DRAWER 1005
CHARLESTON, WV 25324-1005

THE ISSUES TO BE HEARD SHALL BE LIMITED TO THIS PROPOSED RULE.



CHARLES O. LORENSEN
STATE TAX COMMISSIONER

ATTACH A **BRIEF** SUMMARY OF YOUR PROPOSAL

PROPOSED
WEST VIRGINIA LEGISLATIVE REGULATIONS
STATE TAX DEPARTMENT
TITLE 110
SERIES 15
1989

MOTOR CARRIER ROAD TAX

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FILED

PROPOSED
WEST VIRGINIA LEGISLATIVE REGULATION 1989 JUL -7 PM 4: 33
STATE TAX DEPARTMENT
TITLE 110
SERIES 14A
1989
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

Filed: July 7, 1989

§ 110-14A-1. General.

1.1 Type of Regulation. - These regulations are proposed legislative regulations as defined in W. Va. Code § 29A-3-1 et seq.

1.2 Scope. - These proposed legislative regulations explain and clarify the West Virginia Motor Carrier Road Tax, as stated in W. Va. Code § 11-14-1 et seq.

1.3 Authority. - These proposed legislative regulations are issued under the authority of W. Va. Code § 29A-3-15 and W. Va. Code § 11-10-5.

1.4 Filing Date. - These proposed legislative regulations were filed in the State Register on July 7, 1989.

1.5 Effective Date. - These proposed legislative regulations become effective upon filing.

1.6 Citation. - These proposed legislative regulations may be cited as 110 C.S.R. 14, § _____ (1989).

§ 110-14A-2. Definitions. - As used in these regulations and unless the context clearly requires a different meaning, the following terms shall have the meaning ascribed herein, and shall apply in the singular or in the plural.

2.1 "Commissioner" or "Tax Commissioner" means the Tax Commissioner of the State of West Virginia or his duly authorized agent.

2.2 "Gallon" means two hundred thirty-one cubic inches of liquid measurement, by volume: Provided, That the Commissioner may by rule and regulation prescribe other measurement or definition of gallon.

2.3 "Gasoline" means any product commonly or commercially known as gasoline, regardless of classification, suitable for use as fuel in an internal combustion engine, except special fuel as hereinafter defined.

2.4 "Highway" means every way or place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel, which is maintained by this State or some taxing subdivision or unit thereof or the federal government or any of its agencies.

2.5 "Identification marker" means the decal issued by the Commissioner for display upon a particular motor carrier and authorizing a person to operate or cause to be operated a motor carrier upon any highway of the State.

2.6 "Lease" means any oral or written contract for valuable consideration granting the use of a motor carrier.

2.7 "Motor carrier" means any passenger vehicle which has seats for more than nine passengers in addition to the driver, or any road tractor, or any tractor truck, or any truck having more than two axles which is operated or caused to be operated by any person on any highway in this State.

2.7.1. Fifth wheel trailers when towed by a pick-up truck with the bed of the truck intact are not motor carriers; however, if the bed is removed and a fifth wheel trailer is attached, the vehicle becomes a tractor truck as defined in this Section 2.

2.8 "Operation" means any operation of any motor carrier, whether loaded or empty, whether for compensation or not, and whether owned by or leased to the person who operates or causes to be operated such motor carrier.

2.9 "Person" means and includes any individual, firm, partnership, limited partnership, joint adventure, association, company, corporation, organization, syndicate, receiver, trust or any other group or combination acting as a unit, in the plural as well as the singular number, and means and includes the officers, directors, trustees or members of any firm, partnership, limited partnership, joint adventure, association, company, corporation, organization, syndicate, receiver, trust or any other group or combination acting as a unit, in the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.

2.10 "Pool operation" means any operation whereby two or more taxpayers combine to operate or cause to be operated a motor carrier or motor carriers upon any highway in this State.

2.11 "Purchase" means and includes any acquisition of ownership of property or of a security interest for a consideration.

2.12 "Road tractor" means every motor carrier designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn.

2.13 "Sale" means any transfer, exchange, gift, barter, or other disposition of any property or security interest for a consideration.

2.14 "Special fuel" means any gas or liquid, other than gasoline, used or suitable for use as fuel in an internal combustion engine. The term "special fuel" shall include products commonly known as natural or

casinghead gasoline, but shall not include any petroleum product or chemical compound such as alcohol, industrial solvent, heavy furnace oil, lubricant, etc., not commonly used nor practicably suited for use as fuel in an internal combustion engine.

2.15 "Tax" includes, within its meaning, interest, additions to tax and penalties, unless the intention to give it a more limited meaning is disclosed by the context.

2.16 "Taxpayer" means any person liable for any tax, interest, additions to tax or penalty under the provisions of article fourteen-a, chapter eleven of the West Virginia Code and this regulation.

2.17 "Tractor truck" means every motor carrier designed and used primarily for drawing other vehicles, and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

2.18 "Truck" means every motor carrier designed, used or maintained primarily for the transportation of property and having more than two axles.

§ 110-14A-3. Imposition of Tax; Amount; Tax in Addition to All Other Taxes.

3.1 Every person who operates or causes to be operated on any highway in this State any motor carrier shall pay a road tax on each motor carrier equivalent to the amount of tax per gallon of gasoline or special fuel imposed by W. Va. Code § 11-14-1 et seq., calculated on each gallon of gasoline or special fuel used as fuel in each motor carrier's operations in this State.

3.2 The tax imposed by W. Va. Code § 11-14A-1 et seq. and this regulation shall be in addition to all other taxes of whatever character imposed upon such person by any other provisions of law.

§ 110-14A-3a. Leased Motor Carriers.

3a.1 Motor carriers leased for less than thirty (30) days. - A lessor of motor carriers who is regularly engaged in the business of leasing or renting motor carriers with or without drivers to licensees or other lessees for a period of less than thirty (30) days is primarily liable for payment of the taxes and fees imposed by W. Va. Code § 11-14A-1 et seq. and this regulation.

3a.2 Motor carriers leased for thirty (30) days or more. - A licensee or other lessee who leases or rents a motor carrier with or without drivers for a period of thirty (30) days or more is primarily liable for payment of the taxes and fees imposed by W. Va. Code § 11-14A-1 et seq. and this regulation.

3a.3 The provisions of Sections 3a.1 and 3a.2 of this regulation shall govern the primary liability of lessors and licensees or other lessees of motor carriers. If a lessor or licensee or other lessee primarily liable

fails, in whole or in part, to discharge his liability, such failing party and other party to the transaction, whether denominated as a lessor, licensee or other lessee, shall be jointly and severally responsible and liable for compliance with the provisions of W. Va. Code § 11-14A-1 et seq. and this regulation, and for payment of any tax or fees due under W. Va. Code § 11-14A-1 et seq. and this regulation, provided that:

3a.3.1 The aggregate of taxes and fees collected by the Commissioner shall not exceed the total amount or amounts of taxes and fees due under W. Va. Code § 11-14A-1 et seq. and this regulation on account of the transactions in question plus such interest, additions to tax, other penalties and costs, if any, that may be imposed;

3a.3.2 No person other than the person primarily responsible for the taxes and fees under W. Va. Code § 11-14A-1 et seq. and this regulation, may be assessed penalties or additions to tax resulting from the failure of the party primarily liable for such taxes and fees to pay them; and

3a.3.3 Once such other party to the transaction who is not primarily liable for the taxes under W. Va. Code § 11-14A-1 et seq. and this regulation, but who is made jointly and severally liable under this Section 3a.3 for such taxes is assessed for those taxes and fees and fails to discharge such assessment within the time prescribed therefor, or within thirty (30) days after receiving such assessment if no time is so prescribed, the Commissioner may impose additions to tax or penalties upon that person for failing to pay the assessment issued in his name.

§ 110-14A-4. Computation of Tax.

Computation of the tax is based upon the amount of gallons of gasoline or special fuel used in the operation of any motor carrier within this State and shall be in such proportion of the total amount of such gasoline or special fuel used in any person's operations within and without this State as the total number of miles traveled within this State bears to the total number of highway miles traveled within and without this State.

§ 110-14A-5. Reports of Carriers; Joint Reports; Records; Examination of Records; Subpoenas and Witnesses.

5.1 Every taxpayer subject to the tax imposed by W. Va. Code § 11-14A-1 et seq. and this regulation, except as provided in Sections 5.2 and 5.3 of this regulation, shall on or before the twenty-fifth (25th) day of January, April, July and October of every calendar year make to the Commissioner such reports of its operations during the quarter ending the last day of the preceding month as the Commissioner may require and such other reports from time to time as the Commissioner may deem necessary. For good cause shown, the Commissioner may extend the time for filing said reports for a period not exceeding thirty (30) days.

5.2 Every motor carrier which operates exclusively in this State during a fiscal year that begins on the first (1st) day of July of one calendar year and ends on the thirtieth (30th) day of June of the next

succeeding calendar year and during such fiscal year consumes in its operation only gasoline or special fuel upon which the tax imposed by W. Va. Code § 11-14-1 et seq. has been paid shall, in lieu of filing the quarterly reports required by the foregoing Section 5.1, file an annual report for such fiscal year on or before the last day of July each calendar year. For good cause shown, the Commissioner may extend the time for filing such report for a period of thirty (30) days.

5.3 Two or more taxpayers regularly engaged in the transportation of passengers on through buses or through tickets in pool operation may, at their option and upon proper notice to the Commissioner, make joint reports of their entire operations in this State in lieu of the separate reports required by Section 5.1 of this regulation. The taxes imposed by W. Va. Code § 11-14A-1 et seq. and this regulation shall be calculated on the basis of such joint reports as though such taxpayers were a single taxpayer; and the taxpayers making such reports shall be jointly and severally liable for the taxes shown thereon to be due. Such joint reports shall show the total number of highway miles traveled in this State and the total number of gallons of gasoline or special fuel purchased in this State by the reporting taxpayers. Credits to which the taxpayers making a joint return are entitled shall not be allowed as credits to any other taxpayer; but taxpayers filing joint reports shall permit all taxpayers engaged in this State in pool operations with them to join in filing joint reports for such pool operations.

5.4 A taxpayer shall keep such records necessary to verify the highway miles traveled within and without the State of West Virginia, the number of gallons of gasoline and special fuel used and purchased within and without West Virginia and any other records which the Commissioner may prescribe.

5.4.1 Only original fuel purchase invoices will be accepted for verification. Such invoices must provide the information required by West Virginia Code § 11-14-7.

5.4.2 Mileage records must consist of odometer or hub meter readings taken on a regular basis with border crossings noted, daily drivers logs or any other method prescribed by the Tax Commissioner.

5.5 In addition to the Tax Commissioner's powers set forth in W. Va. Code §§ 11-10-5a and 11-10-5b, the Commissioner may inspect or examine the records, books, papers, storage tanks, meters and any equipment records or records of highway miles traveled within and without West Virginia and the records of any other person to verify the truth and accuracy of any statement or report to ascertain whether the tax imposed by W. Va. Code § 11-14A-1 et seq. and this regulation has been properly paid.

5.6 In addition to the Tax Commissioner's powers set forth in W. Va. Code §§ 11-10-5a and 11-10-5b, and as a further means of obtaining the records, books and papers or a taxpayer or any other person and ascertaining the amount of taxes and reports due under W. Va. Code § 11-14A-1 et seq. and this regulation, the Commissioner shall have the power to examine witnesses under oath; and if any witness shall fail or

refuse at the request of the Commissioner to grant access to the books, records and papers, the Commissioner shall certify the facts and names to the circuit court of the county having jurisdiction of the party and such court shall thereupon issue a subpoena duces tecum to such party to appear before the Commissioner, at a place designated within the jurisdiction of such court, on a day fixed.

§ 110-14A-6. Payment of Tax.

The tax imposed by W. Va. Code § 11-14A-1 et seq. and this regulation shall be paid by each taxpayer quarterly to the Commissioner on or before the last day of January, April, July and October of each calendar year, and calculated upon the amount of gasoline or special fuel used as fuel in the operation of each motor carrier operated or caused to be operated by said taxpayer during the quarter ending with the last day of the preceding month.

§ 110-14A-7. Identification Markers; Fees; Criminal Penalty.

7.1 Registration of motor carriers. - No person may operate, or cause to be operated, in this State any motor carrier subject to W. Va. Code § 11-14A-1 et seq. and this regulation without first securing from the Commissioner an identification marker for each such motor carrier, except as provided in Sections 7.2 or 7.3 of this regulation. Each identification marker for a particular motor carrier shall bear a unique number. This identification marker shall be displayed on the driver's side of the motor carrier as required by the Commissioner. The Commissioner, after issuance of any identification marker to a motor carrier, shall cause an internal cross-check to be made in his office as to any State tax which he administers, to aid in determination of any noncompliance in respect to failure to file returns or payment of tax liabilities. The identification markers herein provided for shall be valid for the period of one (1) year, ending June thirtieth (30th) of each year. A fee of five dollars (\$5.00) shall be paid to the Commissioner for issuing each identification marker, such fee being reasonably related to the Commissioner's costs of issuing such identification. All tax or reports due hereunder shall be paid or reports filed before the issuance of a new identification marker. Failure by a taxpayer to file the returns or pay the taxes imposed shall give cause to the Commissioner to revoke or refuse to renew the identification marker previously issued.

7.1.1 The Motor Carrier Road Tax identification marker shall be on the left side (driver's side) of the vehicle, but may not be placed on wing vents, windows, or mirrors.

7.2 Trip permit. - A motor carrier that does not have a motor carrier identification marker issued under Section 7.1 of this regulation may obtain a trip permit which authorizes the motor carrier specified therein to be operated in this State without an identification marker for a period of not more than ten (10) consecutive days beginning and ending on the dates specified on the face of the permit. The fee for this permit shall be twenty-four dollars (\$24.00).

7.2.1 Fees for trip permits shall be in lieu of the tax otherwise due under W. Va. Code § 11-14A-1 et seq. and this regulation on account of the vehicle specified in the permit operating in this State during the period of the permit, and no reports of mileage shall be required with respect to that vehicle.

7.2.2 A trip permit shall be issued if, in the course of the motor carrier's operations, it operates on the public roads or highways in this State no more than three (3) times in any one (1) fiscal year of this State, and a motor carrier may obtain no more than three (3) such trip permits in any fiscal year of this State (July 1 through June 30, inclusive).

7.2.3 A trip permit shall be carried in the cab of the motor vehicle for which it was issued at all times while such motor vehicle is in this State.

7.2.4 A trip permit may be obtained from the Commissioner or from wire services authorized by the Commissioner to issue such permits. The cost of the telegram or similar transmissions shall be the responsibility of the motor carrier requesting the trip permit, and shall be in addition to the fee for the trip permit.

7.3 Transporter's permit. - The Commissioner is authorized to grant, in his discretion, a special permit to a new motor vehicle dealer for use on new motor vehicles driven under their own power from the factory or distributing place of a manufacturer, or other dealer, to a place of business of the new vehicle dealer, or from the place of business of a new vehicle dealer to a place of business of another dealer, or when delivered from the place of business of the new vehicle dealer to the place of business of a purchaser to whom title passes on delivery. A transporter's permit must be carried in the cab of the motor vehicle being transported. A person to whom a transporter's permit is issued shall file the reports required by Section 5 of this regulation and pay any tax due. The fee for such transporter's permit shall be fifteen dollars (\$15.00) and a transporter's permit is valid for the fiscal year of this State for which it is issued unless surrendered or revoked by the Tax Commissioner.

7.4 Criminal penalty. - Any person, whether such person be the owner, licensee or lessee, or the employee, servant or agent thereof, who operates or causes to be operated in this State a motor carrier in violation of W. Va. Code § 11-14A-7, is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than fifty (\$50.00) nor more than five hundred dollars (\$500.00); and each day such violation continues or reoccurs shall constitute a separate offense.

7.5 Notwithstanding the provisions of W. Va. Code § 11-10-5d, the Commissioner shall deliver to or receive from the Commissioner of the Department of Motor Vehicles and the Commissioners of the Public Service Commission, the information contained in the application filed by a motor carrier for a trip permit under this Section 7, when the information is used to administer a combined trip permit registration program for motor carriers operating in this State, which program may be administered by one

agency or any combination of the three agencies, as embodied in a written agreement executed by the head of each agency participating in the program. Such agencies have authority to enter into such an agreement notwithstanding any provision of the West Virginia Code to the contrary; and the fee for such combined trip permit shall be twenty-four (\$24.00) dollars, which shall be in lieu of the fee set forth in Section 7.2 of this regulation.

§ 110-14A-8. Exemptions.

Nothing in W. Va. Code § 11-14A-1 et seq. and this regulation shall apply to any motor carrier operated or caused to be operated by or on behalf of any department, board, bureau, commission or other agency of the federal government or of this or any other state or any political subdivision thereof, nor shall the provisions of W. Va. Code § 11-14A-1 et seq. and this regulation apply to any school bus operated or caused to be operated by or on behalf of this State or any political subdivision thereof or any private or privately operated school or schools.

§ 110-14A-9. Credits Against Tax.

Every taxpayer subject to the road tax imposed by W. Va. Code § 11-14A-1 et seq. and this regulation shall be entitled to a credit on such tax equivalent to the amount of tax per gallon of gasoline or special fuel imposed by W. Va. Code § 11-14-1 et seq. on all gasoline or special fuel purchased by said taxpayer for fuel in each motor carrier which it operates or causes to be operated within this State, and upon which gasoline or special fuel the tax imposed by the laws of this State has been paid: Provided, That such credit shall not be allowed for any gasoline or special fuel taxes for which any taxpayer has applied or received a refund of gasoline or special fuel tax under W. Va. Code § 11-14-1 et seq. Evidence of the payment of such tax in such form as may be required by the Commissioner shall be furnished by the taxpayer claiming the credit herein allowed. When the amount of the credit herein provided for exceeds the amount of the tax for which the taxpayer is liable in the same quarter, such excess shall, upon written request by the taxpayer, be allowed as a credit on the tax for which the taxpayer would be otherwise liable for any of the four (4) succeeding quarters.

§ 110-14A-10. Reserved For Future Use.

§ 110-14A-11. Refunds Authorized; Claim for Refund and Procedure Thereon; Surety Bonds.

11.1 The Commissioner is authorized to refund from the funds collected under the provisions of W. Va. Code § 11-14A-1 et seq., and W. Va. Code § 11-14-1 et seq., the amount of the credit accrued for gallons of gasoline or special fuel purchased in this State but consumed outside of this State, if the taxpayer by duly filed claim requests the Commissioner to issue a refund and if the Commissioner is satisfied that said taxpayer is entitled to said refund and that said taxpayer has not applied for a refund of the tax imposed by W. Va. Code § 11-14-1 et seq., provided that:

11.1.1 The Commissioner shall not approve a claim for refund when such claim for such refund is filed after thirteen (13) months from the close of the quarter in which the tax was paid or the credit, as provided for in Section 9 of this regulation, was allowed;

11.1.2 Such refund shall not be made until after audit of the claimant's records by the Commissioner or until after a surety bond has been furnished by the claimant, as hereinafter provided, in an amount fixed by the Commissioner, conditioned to pay all road taxes due hereunder.

11.1.3 Said credit or refund shall in no case be allowed to reduce the amount of tax to be paid by a taxpayer below the amount due as tax on gasoline or special fuel used as fuel in this State as provided by W. Va. Code § 11-14-1 et seq..

11.2 The right to receive any refund under the provisions of W. Va. Code § 11-14A-1 et seq. and this regulation shall not be assignable and any attempt at assignment thereof shall be void and of no effect. Such claim for refund or credit shall also be subject to the provisions of section fourteen, article ten, chapter eleven of the West Virginia Code.

11.3 A taxpayer may furnish a continuous surety bond in an amount fixed by the Commissioner, but such amount shall not be less than the total refunds due or to be paid within one (1) year. Upon completion of the filing of such surety bond, only an annual notice of renewal shall be required thereafter.

11.3.1 The surety must be authorized to engage in business within this State. The bond shall be conditioned upon faithful compliance with the provisions of W. Va. Code § 11-14A-1 et seq. and this regulation, including the filing of the returns and payment of all tax prescribed. Such bond shall be approved by the Commissioner as to sufficiency and by the Attorney General as to form, and shall indemnify the State against any loss arising from the failure of the taxpayer to pay for any cause whatever the motor carrier road tax imposed by W. Va. Code § 11-14A-1 et seq. and this regulation.

11.3.2 So long as the bond remains in force, the Commissioner may order refunds to the taxpayer in the amounts appearing to be due on claims duly filed by the taxpayer under the provisions of W. Va. Code § 11-14A-1 et seq. and this regulation without first auditing the records of the carrier.

11.3.3 Any surety on a bond furnished under the authority of W. Va. Code § 11-14A-1 et seq. and this regulation shall be relieved, released and discharged from all liability accruing on such bond after the expiration of sixty (60) days from the date the surety shall have lodged, by certified mail, with the Commissioner a written request to be discharged. This shall not relieve, release or discharge the surety from liability already accrued, or which shall accrue before the expiration of the sixty (60) day period. Whenever any surety shall seek discharge as herein provided, it shall be the duty of the principal of such bond to supply the Commissioner with another bond or pledge of property equal in

value to the original bond, such pledge to be in the form of a tax lien on the property pledged, and said lien shall be duly perfected in the office of the clerk of the county commission of the county wherein such property is situated and shall be submitted to the Commissioner along with a certified appraisal statement as to the value of the property pledged prior to the expiration of the original bond. Failure to provide such bond or pledge may result in the Commissioner canceling any registration card and identification marker previously issued to said person.

§ 110-14A-12. Enforcement Powers.

12.1 Any employee or agent of the Tax Commissioner or any employee or agent of the Commissioner of the West Virginia Department of Highways or any employee or agent of the West Virginia Public Service Commission so authorized by the Tax Commissioner or the Commissioner of the West Virginia Department of Highways or the West Virginia Public Service Commission shall have all the lawful powers delegated to members of the Department of Public Safety to enforce the provisions of W. Va. Code § 11-14A-1 et seq. and this regulation, when bonded as hereinafter provided in this Section.

12.2 Any such employee or agent so authorized by either the Tax Commissioner or by the Commissioner of the West Virginia Department of Highways or by the West Virginia Public Service Commission shall execute a bond with security in the sum of thirty-five hundred dollars (\$3,500.00), payable to the State of West Virginia, conditioned for the faithful performance of his duties, as such, and such bond shall be approved as to form by the Attorney General, and the same shall be filed with the Secretary of State and preserved in his office.

§ 110-14A-13 through § 110-14A-15. Reserved For Future Use.

§ 110-14A-16. Penalty for Failure to File Required Return When No Tax Due.

In the case of any failure to make or file a return when no tax is due, as required by W. Va. Code § 11-14A-1 et seq. and this regulation, on the date prescribed therefor, unless it can be shown that such failure is due to reasonable cause and not due to willful neglect, there shall be collected a penalty of twenty-five dollars (\$25.00) for each month of such failure or fraction thereof.

§ 110-14A-17 to 110-14A-25. Reserved For Future Use.

§ 110-14A-26. Severability.

If any provision of this regulation or the application thereof to any person or circumstance is held unconstitutional or invalid, such unconstitutionality or invalidity shall not affect, impair or invalidate other provisions or applications of this regulation, and to this end the provisions of this regulation are declared to be severable.

§ 110-14A-27. General Procedure and Administration.

State Tax Department
Title 110
Series 14A

Each and every provision of the "West Virginia Tax Procedure and Administration Act" set forth in article ten, chapter eleven of the West Virginia Code shall apply to the motor carrier road tax imposed by W. Va. Code § 11-14A-1 et seq. and this regulation with like effect as if said act were applicable only to such motor carrier road tax imposed by W. Va. Code § 11-14A-1 et seq. and this regulation and were set forth with respect thereto in extenso in W. Va. Code § 11-14A-1 et seq. and this regulation.



State of West Virginia
Department of Tax and Revenue

GASTON CAPERTON
GOVERNOR

Charleston 25305

CHARLES O. LORENSEN
SECRETARY

CONSENT TO PROPOSAL OF RULE

To Whom It May Concern:

Pursuant to West Virginia Code § 5F-2-2(a) (12), the undersigned hereby grants consent to the proposal of the following rule proposed by the Tax Commissioner of the State of West Virginia: Title 110, Series 14A, relating to the Motor Carrier Road Tax.

Signed this 14th day of August, 1989.

A handwritten signature in cursive script that reads "Charles Lorenson (m)".

CHARLES O. LORENSEN
Secretary of Tax and Revenue