



State Tax Department
of West Virginia

Charleston 25305

JOHN D. ROCKEFELLER IV
GOVERNOR

HERSCHEL H. ROSE III
TAX COMMISSIONER

JOHN M. FARMER
ASSISTANT COMMISSIONER

GARY A. GORRELL
DEPUTY COMMISSIONER

Telephone
(304)348-2501

FILED IN THE OFFICE OF
A. JAMES MANCHIN
SECRETARY OF STATE

THIS DATE Nov. 29, 1983
Administrative Law Division

NOTICE OF AVERAGE WHOLESALE PRICE
OF
GASOLINE AND SPECIAL FUEL
COMPUTATION OF CONSUMERS SALES AND USE TAXES
During the period
January 1, 1984 to December 31, 1984

Enrolled Committee Substitute for House Bill 1657 was passed by the Legislature on February 18, 1983, signed by Governor John D. Rockefeller IV on March 3, 1983 and was effective on April 1, 1983. This bill imposes the West Virginia five percent (5%) consumers sales and use taxes on the average wholesale price of gasoline and special fuels, which average wholesale price is to be determined annually by the Tax Commissioner.

Pursuant to Section 11-15A-13(c)(1) of said Bill, notice is hereby given that the single average wholesale price of gasoline and special fuel for the period beginning January 1, 1984 and ending December 31, 1984, inclusive, shall be \$0.97 per gallon.

During the period beginning January 1, 1984 and ending December 31, 1984, inclusive, the West Virginia consumers sales and use taxes applicable to the average wholesale price of all gasoline and special fuel, converted and computed on a gallon basis, shall be \$0.0485 (or 4.85¢).

$$\$0.97 \times 5\% = \$0.0485$$

This average wholesale price per gallon (\$0.97) and the tax computed thereon (\$0.0485) shall apply to all gallons of gasoline or special fuel sold, purchased or used in this State during the period beginning January 1, 1984 and ending December 31, 1984, inclusive, regardless of whether the actual purchase price of such gasoline or special fuel is more or less than \$0.97 per gallon.

The term "gasoline" is defined in Section 11-15-18 (c)(4) as follows:

"Gasoline" shall mean and include 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, including any product obtained by blending together any one or more products, with or without other products, if the resultant product is capable of the same use.

The term "special fuel" is defined in Section 11-15-18(c) (9) as follows:

"Special fuel" shall mean and include 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 and shall include gasoline and special fuel for heating any private residential dwelling, building or other premises; 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.

The term "aircraft fuel" is defined in Section 11-15-18(c) (4) as follows:

"Aircraft fuel" shall mean gasoline and special fuel suitable for use in any aircraft engine.

Home heating oil is included within the definition of special fuel. Beginning April 1, 1983, the consumers sales tax on home heating oil will be calculated on the average wholesale price determined by the Tax Commissioner (\$0.97 per gallon) rather than on actual gross proceeds of sales, which heretofore had been the measure of consumers sales tax on sales of home heating oil to residential customers.

Notice will be filed in the State Register, on or before December 1, 1984, of the determination by the Tax Commissioner, of the average wholesale price of gasoline and special fuel for purposes of consumers sales and use tax computations during the period January 1, 1985 through December 31, 1985. See, WV Code § 11-15A-13 (c) (1).

Submitted to the State Register on November 21, 1983.


Herschel H. Rose III
State Tax Commissioner

HHRIII/lfdw