

**WEST VIRGINIA STATE TAX DEPARTMENT**  
**Administrative Notice 2006-21**

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**SUBJECT: AVERAGE WHOLESALE PRICE OF MOTOR FUEL:** Notice of Determination of Average Wholesale Price of Motor Fuel Based on July 1, 2006 - October 31, 2006 Survey Period.

The Tax Commissioner is required to annually determine the average wholesale price of motor fuel in this State during the period July 1st through October 31st each year for purposes of imposing and collecting the consumers sales and use taxes on motor fuel sold or used during the next calendar year.

"Average wholesale price" means the single, statewide average per gallon wholesale price, rounded to the third decimal (thousandth of a cent), exclusive of state and federal excise taxes, on each gallon of motor fuel, as determined by the Tax Commissioner from information furnished by suppliers, importers and distributors of motor fuel in this State, or other information regarding wholesale selling prices as the Tax Commissioner may gather, or a combination of information: Provided, That in no event shall the average wholesale price be determined to be less than ninety-seven cents per gallon of motor fuel. See W. Va. Code § 11-14C-5(b).

Notice is hereby given that the single, statewide average whole sale price of motor fuel during the period July 1, 2006 through October 31, 2006, was \$2.20569 per gallon, which, when rounded to the third decimal, results in an average wholesale price of \$2.206 per gallon.

Notification of the average wholesale price of motor fuel must be given by the Tax Commissioner at least thirty days in advance of the first day of January, each year by filing notice of the average wholesale price in the State Register published by the Secretary of State, and by any other means the Tax Commissioner considers reasonable. See W. Va. Code § 11-14C-5(b)(1).

**Certain Terms Defined**

"Motor fuel" means gasoline, blended fuel, aviation fuel and any special fuel. W. Va. Code § 11-14C-2(57).

"Gasoline" means any product commonly or commercially known as gasoline, regardless of classification, that is advertised as, offered for sale as, sold for use as, suitable for use as or used as motor fuel in an internal combustion engine, including gasohol, but does not include special fuel as defined in this section. W. Va. Code § 11-14C-2(41).

"Blended fuel" means a mixture composed of gasoline or diesel fuel and another liquid, including, but not limited to, gasoline blend stocks, gasohol, ethanol, methanol, fuel grade alcohol, diesel fuel enhancers and resulting blends, other than a de minimus amount of a product such as carburetor detergent or oxidation inhibitor, that can be used as a motor fuel in a highway vehicle. W. Va. Code § 11-14C-2(10).

"Aviation fuel" means aviation gasoline or aviation jet fuel. W. Va. Code § 11-14C-2(6).

"Aviation gasoline" means motor fuel designed for use in the operation of aircraft other than jet aircraft, and sold or used for that purpose. W. Va. Code § 11-14C-2(7) .

"Aviation jet fuel" means motor fuel designed for use in the operation of jet or turbo-prop aircraft, and sold or used for that purpose. W. Va. Code § 11-14C-2(8).

"Special fuel" means any gas or liquid, other than gasoline, used or suitable for use as motor fuel in an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance, and includes

products commonly known as natural or casing-head gasoline, diesel fuel, dyed diesel fuel, biodiesel fuel, transmix, and all forms of motor fuel commonly or commercially known or sold as butane, propane, liquefied natural gas, liquefied petroleum gas, or compressed natural gas product. "Special fuel" does not include any petroleum product or chemical compound such as alcohol, industrial solvent, heavy furnace oil, or lubricant, unless blended or sold for use as motor fuel in an internal combustion engine, W. Va. Code § 11-14C-2(72).

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Christopher G. Morris  
Deputy Tax Commissioner

Issued: November 29, 2006