

# WEST VIRGINIA LEGISLATURE

## 2023 REGULAR SESSION

Introduced

### House Bill 3023

FISCAL  
NOTE

By Delegate Longanacre

[Introduced January 25, 2023; Referred to the  
Committee on Technology and Infrastructure then  
Finance]

1 A BILL to amend and reenact § 11-14-3 of the Code of West Virginia, 1931, as amended, reducing  
2 the gasoline excise tax by 50 percent for West Virginia residents.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.**

**§11-14-3. Imposition of tax.**

1 There is hereby levied an excise tax of 15 and one-half cents per gallon on all gasoline or  
2 special fuel, which tax shall be computed in accordance with the appropriate measure of tax as  
3 prescribed in this article: *Provided*, That beginning May 1, 1993, the tax levied by this article is 20  
4 and one-half cents per gallon: *Provided, however*, That on and after August 1, 2007, the tax levied  
5 by this article is 15 and one-half cents per gallon: *Provided further*, That, notwithstanding any other  
6 provision of this code to the contrary, on and after August 1, 2023, the tax levied by this article is  
7 seven and three-quarter cents per gallon for residents of West Virginia.

NOTE: The purpose of this bill is to reduce the gasoline excise tax by 50 percent for West Virginia residents.

Strike-throughs indicate language that would be stricken from a heading or the present law, and underscoring indicates new language that would be added.