



## Dyed Diesel Fuel and IFTA/MCRT Qualified Motor Vehicles

*The purpose of this publication is to provide general information regarding dyed diesel fuel and IFTA/MCRT qualified motor vehicles. This publication is meant to be a source of general information and not a substitute for tax laws or regulations. For additional information, please see the West Virginia Code §11-14B and the IFTA Articles of Agreement at <http://www.iftach.org/>.*

### IFTA

The International Fuel Tax Agreement (IFTA) Articles of Agreement (R245) define a qualified motor vehicle as "a motor vehicle used, designed, or maintained for transportation of persons or property and:

- 1) Having two axles and a gross weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- 2) Having three or more axles regardless of weight; or
- 3) Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross weight or registered gross vehicle weight.

Qualified motor vehicles are to be registered because they are used to transport property upon highways of the state of West Virginia. In this instance, the property can be identified as cranes, drilling rigs, etc.

Recreational vehicles mean vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively per personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

### Dyed Diesel

The West Virginia Motor Fuels Excise Tax Act (West Virginia Code §11-14C-36) prohibits the use of dyed diesel fuel in any vehicle that is used on a public highway in West Virginia. State law allows the use of dyed diesel fuel on the highway when used in school buses, government vehicles, intercity or local passenger buses, or farm-use vehicles that are exempt from registration.

Mobile equipment such as cranes, drill rigs, farm equipment and wood-sawing equipment, etc. which are registered with the West Virginia Department of Motor Vehicles as mobile equipment (Class "M" license) cannot have dyed diesel fuel in the supply tank of the vehicle. The only way mobile equipment could transport dyed diesel fuel would be in a separate tank used strictly to operate the crane, drill rig, farm equipment, wood-saw, etc. off the highway.

West Virginia State Tax Department Inspectors may stop, inspect, and issue citations to operators of motor vehicles for violations of the dyed diesel 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.

Any operator of a motor vehicle who refuses to allow the inspector to check the fuel supply tank of the motor vehicle is subject to a civil penalty of five thousand (\$5,000.00) dollars in addition to any other penalty imposed by the code.

Fuel taxes are ultimately used for highway construction and maintenance. Anyone who purchases or sells motor fuel upon which the tax has not been paid is cheating the State highway fund, costing the State jobs, roads, matching federal funds and placing each business competitor at an economic disadvantage. Anyone having information concerning dyed diesel fuel use on the highway or other motor fuel tax evasion is encouraged to call 1-800-4FUELS-1 (1-800-438-3571) from West Virginia, Ohio, Pennsylvania, Maryland, Virginia or Kentucky.

Taxpayer Service Representatives are available between 8:00 a.m. and 5:00 p.m. on business days:

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

**TDD (hearing impaired) 1-800-282-9833**

Internet: [www.wvtax.gov](http://www.wvtax.gov)