



State of West Virginia
 Department of Administration
 Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

Purchase Order

PURCHASE ORDER NO.

FUEL05B

PAGE

1

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CORRECT PURCHASE ORDER NUMBER MUST APPEAR ON ALL PACKAGES, INVOICES, AND SHIPPING PAPERS. QUESTIONS CONCERNING THIS PURCHASE ORDER SHOULD BE DIRECTED TO THE BUYER AS NOTED BELOW

CHANGE ORDER

2-

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

AGENCY COPY

ALL STATE AGENCIES
 AND POLITICAL SUBDIVISIONS
 VARIOUS LOCALES AS INDICATED
 BY ORDER

INVOICE TO

ALL STATE AGENCIES
 AND POLITICAL SUBDIVISIONS
 VARIOUS LOCALES AS INDICATED
 BY ORDER

VENDOR

*709014845 304-636-2600
 GUTTMAN OIL COMPANY
 PO BOX 1728
 ELKINS WV 26241

SHIP TO

DATE PRINTED	TERMS OF SALE	FEIN/SSN	FUND		
10/20/2005	NET 30	250956510			
SHIP VIA	F.O.B	FREIGHT TERMS	ACCOUNT NUMBER		
BEST WAY	DESTINATION	PREPAID	MUL-MUL		
LINE	QUANTITY	UOP	VENDOR ITEM NO.	UNIT PRICE	AMOUNT
	DELIVERY DATE	CAT. NO.	ITEM NUMBER		
			CHANGE ORDER #02		
	THE ENERGY POLICY ACT OF 2005 REMOVES THE EXEMPTION FOR STATE GOVERNMENT OF THE LUST (LEAKING UNDERGROUND STORAGE TANK) TAX. (SEE ATTACHED.)				WV STATE PURCHASING DIVISION ADMINISTRATION UNIT CERTIFIED ENCUMBERED OCT 24 2005 <i>Beverly Toler</i>
	EFFECTIVE SEPTEMBER 30, 2005, THE LUST TAX OF 0.1 CENT PER GALLON IS ADDED TO THE COST OF THE FUEL.				
	*****NO ADDITIONAL CHANGES*****				
			PREVIOUS PO TOTAL==>	OPEN	END
			PO NET CHANGE (+)==>		
IF APPROVAL AS TO FORM IS REQUIRED BY ATTORNEY GENERAL, CHECK HERE <input type="checkbox"/>					OPEN END
					TOTAL

IF APPROVAL AS TO FORM IS REQUIRED BY ATTORNEY GENERAL, CHECK HERE

Samuel Wayfield

APPROVED AS TO FORM BY ASSISTANT ATTORNEY GENERAL

BY *Betty Francisco* 10/20/05
 PURCHASING DIVISION AUTHORIZED SIGNATURE

BETTY FRANCISCO 304-558-0468

**GENERAL TERMS & CONDITIONS
PURCHASE ORDER/CONTRACT**

1. **ACCEPTANCE:** Seller shall be bound by this order and its terms and conditions upon receipt of this order.
2. **APPLICABLE LAW:** The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.
3. **NON-FUNDING:** All services performed or goods delivered under State Purchase Orders/Contracts are to be continued for the terms of the Purchase Order/Contract, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
4. **COMPLIANCE:** Seller shall comply with all Federal, State and local laws, regulations and ordinances including, but not limited to, the prevailing wage rates of the WV Division of Labor.
5. **MODIFICATIONS:** This writing is the parties final expression of intent. No modification of this order shall be binding unless agreed to in writing by the Buyer.
6. **ASSIGNMENT:** Neither this Order nor any monies due, or to become due hereunder may be assigned by the Seller without the Buyer's consent.
7. **WARRANTY:** The Seller expressly warrants that the goods and/or services covered by this order will: {a} conform to the specifications, drawings, samples or other description furnished or specified by the Buyer {b} be merchantable and fit for the purpose intended and/or {c} be free from defect in material and workmanship.
8. **CANCELLATION:** The Director or Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
9. **SHIPPING, BILLING & PRICES:** Prices are those stated in this order. No price increase will be accepted without written authority from the Buyer. All goods or services shall be shipped on or before the date specified in this Order.
10. **LATE PAYMENTS:** Payments may only be made after the delivery of goods or services. Interest may be paid on late payments in accordance with the *West Virginia Code*.
11. **TAXES:** The State of West Virginia is exempt from Federal and State taxes and will not pay or reimburse such taxes.
12. **RENEWAL:** Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
13. **BANKRUPTCY:** In the event the vendor / contractor files for bankruptcy protection, this contract is automatically null and void, and is terminated without further order.
14. **HIPAA Business Associate Addendum -** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of the agreement. Provided that, the Agency meets the definition of a Covered Entity (45 CFR ̄160.103) and will be disclosing Protected Health Information (45 CFR ̄160.103) to the vendor.



August 10, 2005
No. 2005-181

Energy Act Removes Exemptions for LUST Tax on Fuels

The Energy Policy Act of 2005 (H.R. 6, signed by President Bush on August 8, 2005) amends the Code to extend the Leaking Underground Storage Tank (LUST) tax through September 30, 2011, and generally to remove the exemptions from this tax that applied under prior law.

Background

The LUST tax (generally imposed at a rate of 0.1 cent per gallon) applies to gasoline, diesel fuel, kerosene, and certain other motor fuels. This tax is in addition to other federal excise taxes applicable to fuels. Prior to the Energy Policy Act, the exemptions and credits or refunds that applied to fuel taxes (such as for nontaxable uses of fuel) applied to the LUST tax as well.

Under the Energy Policy Act changes, the exemptions and credits or refunds are no longer available for the LUST tax—except for exported fuel—effective for fuel entered, removed, or sold after September 30, 2005.

KPMG Observation

Taxpayers that ordinarily claim income tax credits or excise tax refunds for exempt uses of fuel need to be aware that—with the exception of exported fuel—their claims should not include amounts representing the LUST tax for fuel entered, removed, or sold after September 30, 2005.

Additionally, under the 2005 Act changes, the LUST tax will apply to otherwise untaxed, dyed diesel fuel. Thus, for example, the LUST tax will apply to dyed diesel fuel that is otherwise exempt, such as diesel fuel for use in motorboats or as home heating oil.

For more information, contact a member of KPMG's Excise Tax Practice:

Dick Kocak, (202) 533-6246, rkocak@kpmg.com

Ruth Hoffman, (202) 533-6196, rhoffman@kpmg.com

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LINE	QUANTITY		UOP	VENDOR ITEM NO.		UNIT PRICE	AMOUNT	
	DELIVERY DATE	CAT. NO.	CAT. NO.	ITEM NUMBER	DESCRIPTION		QTY	DATE
0001		405-15			MOTOR AND HEATING FUELS			
				SIGNATURE _____		DATE _____		

IF APPROVAL AS TO FORM IS REQUIRED BY ATTORNEY GENERAL, CHECK HERE

TOTAL

APPROVED AS TO FORM BY
 ASSISTANT ATTORNEY GENERAL

BY _____
 PURCHASING DIVISION AUTHORIZED SIGNATURE