



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
FUEL TW12D

PAGE
1

BLANKET RELEASE
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CHANGE ORDER
7

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.

INVOICE TO

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

BUYER

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

SHIP TO

## AGENCY COPY

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

DATE PRINTED		TERMS OF SALE		FEIN/SSN		FUND	
04/10/2014		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 #07				
	THIS CHANGE ORDER IS ISSUED TO UPDATE THE WEST VIRGINIA MOTOR FUEL EXCISE TAX VARIABLE COMPONENT PER THE ATTACHED DOCUMENTATION.						
	EFFECTIVE DATE: 01/01/2014						
	ALL PROVISIONS OF THE ORIGINAL CONTRACT AND SUBSEQUENT CHANGE ORDERS NOT MODIFIED HEREIN SHALL REMAIN IN FULL FORCE AND EFFECT.						
	PREVIOUS PO TOTAL==>      OPEN END						
	PO NET CHANGE (+)==>						

PURCHASING DIVISION  
 CERTIFIED ENCUMBERED  
 APR 11 2014  
*Beverly Toler*

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

*Dalton*

BUYER *[Signature]* 304-558-2306

APPROVED AS TO FORM BY  
 ASSISTANT ATTORNEY GENERAL

BY *[Signature]*  
 PURCHASING DIVISION AUTHORIZED SIGNATURE



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Mark W. Matkovich  
Acting State Tax Commissioner

ADMINISTRATIVE NOTICE 2013-26

Notice of Determination of Average Wholesale Price of Motor Fuel for the Period of January 1, 2014 to December 31, 2014 for the Purposes of the West Virginia Motor Fuel Excise Tax.

2013 NOV 25 PM 2:58  
OFFICE OF THE SECRETARY OF STATE

As of January 1, 2014, motor fuel includes alternative fuel which is defined to include butane, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG or propane), and other specified fuels. The motor fuel tax is composed of a flat rate equal to \$.205 per invoiced gallon or, for alternative fuel, per each gasoline gallon equivalent, plus a variable component of 5% of the average wholesale price of each fuel. This Administrative Notice sets forth the determination of the average wholesale price of certain alternative fuels and other motor fuels for the 2014 calendar year.

Notice is hereby issued, in accordance with Section 11-14C-5 of the West Virginia Code and based upon available information for the preceding review period, the average wholesale prices of motor fuels for purposes of the West Virginia Motor Fuel Excise Tax for the period beginning January 1, 2014 and ending December 31, 2014, inclusive are as follows:

Average Wholesale Price

Motor Fuel	Average Wholesale Price
Conventional Motor Fuels (Gasoline, Diesel, Kerosene, etc., unless otherwise outlined below)	\$3.049 per gallon
Liquefied Petroleum Gas (LPG – Propane)	\$1.241 per gallon of LPG
Compressed Natural Gas (CNG)	\$6.07 per 1000 cubic feet of natural gas
Liquefied Natural Gas (LNG)	\$0.49 per gallon of LNG

For gasoline, diesel, kerosene and related products, the average wholesale price per gallon is \$3.049 for the period beginning January 1, 2014 and ending December 31, 2014, inclusive. The variable component computed thereon shall be \$0.152 per gallon ( $\$3.049 \times 5\% = \$0.152$ ). This average wholesale price per gallon (\$3.049) and the variable component tax computed thereon (\$0.152 per gallon) shall apply to all gallons of gasoline, diesel, kerosene and related products sold, purchased or used in this State during the period beginning January 1, 2014 and ending December 31, 2014, inclusive, regardless of whether the actual purchase price of such motor fuel is more or less than \$3.049 per gallon.

For liquefied petroleum gas (propane) the average wholesale price per gallon is \$1.241 for the period beginning January 1, 2014 and ending December 31, 2014, inclusive. The variable

component computed thereon shall be \$0.062 per gallon ( $\$1.241 \times 5\% = \$0.062$ ). This average wholesale price per gallon (\$1.241) and the variable component tax computed thereon (\$0.062 per gallon) shall apply to all gallons of liquefied petroleum gas (propane) sold, purchased or used in this State during the period beginning January 1, 2014 and ending December 31, 2014, inclusive, regardless of whether the actual purchase price of such fuel is more or less than \$1.241 per gallon.

For compressed natural gas the average wholesale price on a per 1000 cubic feet basis shall be \$6.07 per 1000 cubic feet for the period beginning January 1, 2014 and ending December 31, 2014, inclusive. The variable component computed thereon shall be \$0.304 per 1000 cubic feet ( $\$6.07 \times 5\% = \$0.304$ ). This average wholesale price per 1000 cubic feet (\$6.07) and the variable component tax computed thereon (\$0.304 per 1000 cubic feet) shall apply to all units of compressed natural gas sold, purchased or used in motor vehicles in this State during the period beginning January 1, 2014 and ending December 31, 2014, inclusive, regardless of whether the actual purchase price of such motor fuel is more or less than \$6.07 per 1000 cubic feet.


For liquefied natural gas the average wholesale price per gallon is \$0.49 for the period beginning January 1, 2014 and ending December 31, 2014, inclusive. The variable component computed thereon shall be \$0.025 per gallon ( $\$0.49 \times 5\% = \$0.025$ ). This average wholesale price per gallon (\$0.49) and the variable component tax computed thereon (\$0.025 per gallon) shall apply to all gallons of liquefied natural gas sold, purchased or used in motor vehicles in this State during the period beginning January 1, 2014 and ending December 31, 2014, inclusive, regardless of whether the actual purchase price of such motor fuel is more or less than \$0.49 per gallon.

**Average Wholesale Price and Variable Component**

<b>Motor Fuel</b>	<b>Average Wholesale Price</b>	<b>Variable Component (Average Wholesale Price X 5%)</b>
Conventional Motor Fuels (Gasoline, Diesel, Kerosene, etc., unless otherwise outlined below)	\$3.049 per gallon	\$0.152 per gallon
Liquefied Petroleum Gas (LPG – Propane)	\$1.241 per gallon of LPG	\$0.062 per gallon of LPG
Compressed Natural Gas (CNG)	\$6.07 per 1000 cubic feet of natural gas	\$0.304 per 1000 cubic feet of CNG
Liquefied Natural Gas (LNG)	\$0.49 per gallon of LNG	\$0.025 per gallon of LNG

**Notice of this determination will be filed in the West Virginia Register.**

Issued: November 25, 2013



Mark W. Matkovich  
Acting Tax Commissioner