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["The Little Engine That Could" Wins Its Commerce Clause Claim to a West Virginia Use Tax Credit for Both State and Local Sales Taxes Paid on Its Out-of-State Fuel Purchases](#)

John A. Biek, co-chair of the Taxation practice group, authored the article "'The Little Engine That Could' Wins Its Commerce Clause Claim to a West Virginia Use Tax Credit for Both State and Local Sales Taxes Paid on Its Out-of-State Fuel Purchases," published in the September-October 2017 issue of CCH's *Journal of Passthrough Entities*.

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