WEST VIRGINIA CODE: §24-3-6

§24-3-6. Special license fee;"Public Service Commission fund."

(a) All public utilities subject to the provisions of this chapter shall pay a special license fee in addition to those now required by law. The amount of such fees shall be fixed by the Public Service Commission and such fee shall not exceed 10¢ on each \$100 of value and shall be levied by it upon each of such public utilities according to the value of its property as ascertained by the last assessment, and shall be apportioned among such public utilities upon the basis of such valuation, which fees shall be paid on or before January 20, in each year. Such sum, together with that provided in subsection (b) hereof shall be paid into the State Treasury and kept as a special fund designated "Public Service Commission fund," to be appropriated as provided by law for the purpose of paying the salaries of the commission, as fixed by this chapter, its expenses and salaries, compensations, costs and expenses of its employees.

(b) All public utilities subject to the provisions of this chapter shall pay a special license fee in addition to any and all fees now required by law. The amount of such fees shall be fixed by the Public Service Commission and such fee shall not exceed 40¢ on each \$100 of total gross revenue and shall be levied by it upon each of such public utilities, in the proportion which the total gross revenue derived from intrastate business done by each of such public utilities in the calendar year next preceding bears to the total gross revenue derived from intrastate business done in such year by all public utilities subject to regulation by the Public Service Commission, in addition to such fees as may be fixed by the Public Service Commission under the provisions of subsection (a) hereof and which fees shall be paid on or before July 1, in each year. Such sum shall be paid into the State Treasury and be kept, appropriated and used as provided in subsection (a) hereof.

(c) Any balance remaining in said fund at the end of any fiscal year shall not revert to the treasury but shall remain in said fund and may be appropriated and used as provided in subsection (a) hereof in the ensuing fiscal years.