WEST VIRGINIA CODE: §59-1-32

§59-1-32. Reduction or remission of fees prohibited; penalty for default in payment.

None of the officers named in section twenty-nine of this article shall be authorized to make any reduction, abatement or remission of any of the fees, costs, percentages, penalties, commissions, allowances, compensation, income or any other perquisites of whatever kind that it may be their duty to charge and collect. If any such officer shall wilfully make default in the payment of fees, costs, percentages, penalties, commissions, allowances, compensation, income or any other perquisites of whatever kind received and collected by him for a period longer than ten days after the end of the month during which the same were collected, he shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$500, and in the discretion of the court may be imprisoned not more than thirty days, and may be removed from his office, and he and the sureties on his bond shall be liable for any and all such moneys collected. If any such officer shall fail to pay such fees, costs, percentages, penalties, commissions, allowances, compensation, income or any other perquisites of whatever kind, to the treasurer of his county, and shall appropriate the same for his own use, or shall fail to pay over such fees, costs, percentages, penalties, commissions, allowances, compensation, income or any other perguisites of whatever kind, within thirty days after demand has been made upon him by the county court of his county, or tribunal in lieu thereof, or prosecuting attorney, he shall be guilty of embezzlement, and, upon conviction thereof, shall be confined in the penitentiary not less than one nor more than five years, and shall forfeit his office; and if any deputy or assistant of any such officer shall appropriate to his own use any fees, costs, percentages, penalties, commissions, allowances, compensation, income or any other perquisites of whatever kind, or fail to pay the same within thirty days after demand has been made upon him by the county court, or tribunal created in lieu thereof, or prosecuting attorney of his county, he shall be guilty of embezzlement, and, upon conviction, be confined in the penitentiary not less than one nor more than five years.