WEST VIRGINIA CODE: §11-10-11A

§11-10-11a. Administration of special district excise tax; commission authorized.

(a) Any municipality or county commission which, pursuant to section twelve, article twenty-two, chapter seven of this code, or section twelve, article thirty-eight, chapter eight of this code imposes a special district excise tax shall, by express provision in the order or ordinance imposing that tax, authorize the State Tax Commissioner to administer, assess, collect and enforce that tax on behalf of and as its agent.

(1) The county commission or municipality shall make such authorization by the adoption of a provision in its order or ordinance levying a special district excise tax stating its purpose and referring to this section and providing that the order or ordinance shall be effective on the first day of a month at least sixty days after its adoption.

(2) A certified copy of the order or ordinance shall be forwarded to the State Auditor, the State Treasurer and the Tax Commissioner so that it will be received within five days after its adoption or enactment.

(b) Any special district excise tax administered under this section shall be administered and collected by the Tax Commissioner in the same manner and subject to the same interest, additions to tax and penalties as provided for the tax imposed in article fifteen of this chapter.

(c) All special district excise tax moneys collected by the Tax Commissioner under this section shall be paid into the State Treasury to the credit of each county commission's subaccount in the economic opportunity development district fund created pursuant to section nine, article twenty-two, chapter seven of this code, or to the credit of each municipality's subaccount in the economic opportunity development district fund created pursuant to section nine, article thirty-eight, chapter eight of this code, for the particular economic opportunity development district. The special district excise tax moneys shall be credited to the subaccount of each particular county commission or municipality levying a special district excise tax being administered under this section. The credit shall be made to the subaccount of the county commission or municipality for the economic opportunity development district in which the taxable sales were made and taxable services rendered as shown by the records of the Tax Commissioner and certified by him or her monthly to the State Treasurer, namely, the location of each place of business of every vendor collecting and paying the tax to the Tax Commissioner without regard to the place of possible use by the purchaser.

(d) As soon as practicable after the special district excise tax moneys have been paid into the State Treasury in any month for the preceding reporting period, the district board or the county commission or municipality imposing the tax may issue a requisition to the State Auditor requesting issuance of a state warrant for the proper amount in favor of each county

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commission or municipality entitled to the monthly remittance of its special district excise tax moneys.

(1) Upon receipt of the requisition, the Auditor shall issue his or her warrant on the State Treasurer for the funds requested and the State Treasurer shall pay the warrant out of the subaccount.

(2) If errors are made in any payment, or adjustments are otherwise necessary, whether attributable to refunds to taxpayers or to some other fact, the errors shall be corrected and adjustments made in the payments for the next six months as follows: One sixth of the total adjustment shall be included in the payments for the next six months. In addition, the payment shall include a refund of amounts erroneously not paid to the county commission or the municipality and not previously remitted during the three years preceding the discovery of the error.

(3) A correction and adjustment in payments described in this subsection due to the misallocation of funds by the vendor shall be made within three years of the date of the payment error.

(e) Notwithstanding any other provision of this code to the contrary, the Tax Commissioner shall deduct and retain for the benefit of his or her office for expenditure pursuant to appropriation of the Legislature from each payment into the State Treasury, as provided in subsection (c) of this section, one percent thereof as a commission to compensate his or her office for the discharge of the duties described in this section.

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