

WEST VIRGINIA CODE: §11-10-11b

§11-10-11b. Fund creation; authorization for expenditure.

Amounts deducted and retained by the Tax Commissioner under subsection (e), section eleven-a of this article shall be deposited by the Tax Commissioner in the special revolving fund which is hereby created and established in the state Treasury and designated as the "special district excise tax administration fund." Amounts deposited in the special district excise tax administration fund may be expended by the Tax Commissioner for the general administration of the taxes administered under the authority of this article.