WEST VIRGINIA CODE: §11-10B-8

§11-10B-8. Disposition of revenue collected.

From the revenue collected under this tax penalty and additions tax amnesty program, $4,000,000 of revenue collected, the disposition of which is not otherwise dedicated by Constitutional provision or prior statutory enactment, shall be paid by the Tax Commissioner into a special "disaster recovery fund," which is hereby created in the State Treasurer's office to be used as appropriated by the Legislature for the recovery of losses occurring in the November, 1985 flood disaster, in twenty-nine counties of this state. The Tax Commissioner shall retain the amount of $200,000 to cover his costs of administering this program. All additional revenues collected by the Tax Commissioner under the provisions of this article, the disposition of which is not otherwise dedicated by Constitutional provision or prior statutory enactment, shall be paid by him into the General Fund.

WV Legislature