## **WEST VIRGINIA CODE: §11-10C-3**

## §11-10C-3. Benefits funding.

Notwithstanding any provision of article three, chapter five-a of this code or any other provision of this code to the contrary, payment of costs and compensation for the automated tax administration system, related hardware, software and services may be computed and paid: (1) On the basis of a percentage of the increase in the amount of taxes, interest and penalties collected which is attributable to implementation of the automated tax administration system, as may be described in detail by contract; or (2) on a fixed-fee contract basis, such fees to be paid from the increase in the amount of taxes, interest and penalties collected which is attributable to implementation of the automated tax administration system, as may be described in detail by contract.