WEST VIRGINIA CODE: §11-10D-10

§11-10D-10. Disposition of revenue collected.

There is hereby created in the State Treasury a special fund to be known as the "tax amnesty fund" into which shall be deposited all payments received under the tax amnesty program. On a monthly basis, the tax amnesty fund shall be distributed as follows:

(1) Dedicated taxes. -– A dedicated tax and applicable interest collected under the tax amnesty program shall be deposited in the fund or account in which the tax would have been deposited had the tax been timely paid; and

(2) Other taxes. -– After complying with subdivision (1) of this section, all other funds collected under the tax amnesty program shall be deposited into the General Revenue Fund.

WV Legislature