WEST VIRGINIA CODE: §11-14-15

§11-14-15. Disposition of tax collected.

All tax collected under the provisions of this article shall be paid into the State Treasury and shall be used only for the purpose of construction, reconstruction, maintenance and repair of highways, matching of federal monies available for highway purposes and payment of the interest and sinking fund obligations on state bonds issued for highway purposes: Provided, that for fiscal year one thousand nine hundred eighty-nine-ninety, $25 million shall be used only for bridge repair and replacement and all amounts remaining shall next be used for payment of the interest and sinking fund obligations on state bonds issued for highway purposes: Provided, however, that any amounts remaining after funding these priorities shall next be used in matching any federal amounts available for expenditure on the Appalachian highway system in this state: Provided further, that any amounts remaining after funding these priorities shall be used for the maintenance, reconstruction and construction of state highways.

Unless necessary for such bond requirements, five fourteenths of the tax collected under the provisions of this article shall be used for feeder and state local service highway purposes.

WV Legislature