WEST VIRGINIA CODE: §11-14A-13

§11-14A-13. 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, and payment of the interest and sinking fund obligations on state bonds issued for highway purposes: Provided, That the taxes collected under the provisions of this article but for the purposes of article fourteen-b of this chapter shall be disposed of in accordance with the provisions of section eleven, article fourteen-b of this chapter.

Unless necessary for the 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