WEST VIRGINIA CODE: §11-14C-48

§11-14C-48. Motor Fuel Excise Tax Shortfall State Road Fund support payment.

There is hereby created in the State Treasury a special fund to be known and designated as the Motor Fuel Excise Tax Shortfall Reserve Fund to be administered by the Tax Commissioner for the purposes provided by this section. The fund shall consist of moneys transferred to the General Revenue Fund pursuant to appropriation of the Legislature. At the end of each fiscal year, during the fund's existence, the moneys in the fund shall not expire to the General Fund, but shall remain available for expenditure during the ensuing fiscal year. The fund shall terminate on December 1, 2009. Any moneys remaining in the fund on that termination date shall be transferred to the State Road Fund and used only for the purpose of reconstruction, renovation, maintenance and repair of secondary roads.

WV Legislature