

WEST VIRGINIA CODE: §11-15-30

§11-15-30. Proceeds of tax; appropriation of certain revenues.

(a) The proceeds of the tax imposed by this article shall be deposited in the General Revenue Fund of the state except as otherwise expressly provided in this article.

(b) *School Major Improvement Fund.* — After the payment or commitment of the proceeds or collections of this tax for the purposes set forth in §11-15-16 of this code, on the first day of each month, there shall be dedicated monthly from the collections of this tax the amount of \$416,667, and the amount dedicated shall be deposited on a monthly basis into the School Major Improvement Fund created pursuant to §18-9D-6 of this code: *Provided, That* for fiscal year 2016, the amount so dedicated and deposited annually under this subsection is reduced by \$2,000,004, and the amount so dedicated and deposited monthly is reduced to \$250,000 for fiscal year 2016. This reduction shall cease for fiscal years beginning after June 30, 2016: *Provided, however, That* for fiscal year 2017, the amount so dedicated and deposited annually under this subsection is reduced by \$999,996, and the amount so dedicated and deposited monthly is reduced to \$333,334 for fiscal year 2017. This reduction shall cease for fiscal years beginning after June 30, 2017.

(c) *School Construction Fund.* — After the payment or commitment of the proceeds or collections of this tax for the purposes set forth in §11-15-16 of this code:

(1) On the first day of each month, there shall be dedicated monthly from the collections of this tax the amount of \$1,416,667 and the amount dedicated shall be deposited into the School Construction Fund created pursuant to §18-9D-6 of this code.

(2) Except as provided in subdivision (3) of this subsection, effective July 1, 1998, there shall be dedicated from the collections of this tax an amount equal to any annual difference that may occur between the debt service payment for the 1997 fiscal year for school improvement bonds issued under the Better School Building Amendment under the provisions of §18-9C-1 *et. seq.* of this code and the amount of funds required for debt service on these school improvement bonds in any current fiscal year thereafter. This annual difference shall be prorated monthly, added to the monthly deposit in subdivision (1) of this subsection and deposited into the School Construction Fund created pursuant to §18-9D-6 of this code.

(3) After June 30, 2015, the provisions of subdivisions (1) and (2) of this subsection shall have no force or effect. After June 30, 2015, there shall be dedicated from the collections of this tax the amount of \$27,216,996 annually. This amount shall be prorated monthly and deposited into the School Construction Fund created pursuant to §18-9D-6 of this code: *Provided, That* for fiscal year 2016, the amount so dedicated annually under this subdivision is reduced by \$6 million. This reduction shall cease for fiscal years beginning after June 30, 2016: *Provided, however, That* for fiscal year 2017, the amount so dedicated and deposited

annually under this subdivision is reduced by \$3 million. This reduction shall cease for fiscal years beginning after June 30, 2017. Amendments to this subdivision enacted in the 2016 regular legislative session are retroactive, in accordance with dates and fiscal years specified herein.

(d) *Prepaid wireless calling service.* — The proceeds or collections of this tax from the sale of prepaid wireless service are dedicated as follows:

(1) The tax imposed by this article upon the sale of prepaid wireless calling service is in lieu of the wireless enhanced 911 fee, the public safety fee, and the wireless tower fee imposed by §24-6-6b of this code.

(2) Within 30 days following the end of each calendar month, the Tax Commissioner shall remit to the Public Service Commission the proceeds of the tax imposed by this article upon the sale of prepaid wireless calling service in the preceding month, determined as follows: For purposes of determining the amount of those monthly proceeds, the Tax Commissioner shall use an amount equal to one twelfth of the wireless enhanced 911 fees, the public safety fees, and the wireless tower fees collected from prepaid wireless calling service under §24-6-6b of this code during the period beginning on July 1, 2020, and ending on June 30, 2021. Beginning on July 1, 2022, the Tax Commissioner shall adjust this amount annually by an amount proportionate to the increase or decrease in the enhanced wireless 911 fees, the public safety fees, and the wireless tower fees paid to the Public Service Commission under said section during the previous 12 months. The Public Service Commission shall receive, deposit, and disburse the proceeds in the manner prescribed in said section.