

WEST VIRGINIA CODE: §11-16-27

§11-16-27. Revenue collected and paid to State Treasurer; expense of administration.

Taxes imposed and collected under the provisions of this article shall be paid to the State Treasurer in the manner provided by law, and the taxes imposed by sections nine and thirteen of this article shall be credited to the state fund, general revenue. The expenses of administration and enforcement shall be paid out of the taxes collected under sections nine and thirteen of this article, but shall not exceed fifteen percent of the amount so collected.