WEST VIRGINIA CODE: §11-27-32

§11-27-32. Dedication of tax.

(a) The amount of taxes collected under this article, including any interest, additions to tax and penalties collected under article ten of this chapter, less the amount of allowable refunds, the amount of any interest payable with respect to such refunds, and costs of administration and collection, shall be deposited into the special revenue fund created in the State Treasurer's office and known as the Medicaid state share fund. The Tax Commissioner shall have separate accounting for those health care providers as set forth in articles four-b and four-c, chapter nine of this code, except that taxes paid by hospitals may be combined and reported as a single item. The Tax Commissioner shall retain from the taxes collected during each fiscal year the amount of $200,000 to be used for administration and collection of these taxes.

(b) Notwithstanding the provisions of subsection (a) of this section, for the remainder of fiscal year one thousand nine hundred ninety-three and for each succeeding fiscal year, no expenditures from any of the several health care provider funds are authorized except in accordance with appropriations by the Legislature.

WV Legislature