WEST VIRGINIA CODE: §11B-1-1

§11B-1-1. Department of Revenue; Office of Secretary of Revenue; Director of Budget; federal funds.

(a) The Department of Revenue and the office of secretary of revenue are continued in the executive branch of state government. Wherever in this code the words "office of secretary of tax and revenue" or "secretary of tax and revenue" are used, such words shall mean the office of secretary of revenue or the secretary of revenue. Wherever in this code the words "department of tax and revenue" are used, such words shall mean the Department of Revenue.

(b) The secretary of revenue shall be the chief executive officer of the department and director of the budget. The secretary shall be appointed by the Governor, by and with the advice and consent of the Senate, for a term not exceeding the term of the Governor.

(c) The Department of Revenue is hereby authorized to receive federal funds for deposit in compliance with §12-2-2 of this code and for expenditure only upon appropriation by the Legislature of this state and in accordance with §4-11-1 *et seq.* of this code.

(d) The secretary shall serve at the will and pleasure of the Governor. The annual compensation of the secretary shall be as specified in §6-7-2a of this code.

WV Legislature