WEST VIRGINIA CODE: §12-2-3

§12-2-3. Deposit of moneys not due the State.

(a) All officials and employees of the State authorized to accept moneys that the State Treasurer determines or that this code specifies are not funds due the State pursuant to the provisions of section two of this article shall deposit the moneys, as soon as practicable, in the manner and in the depository specified by the State Treasurer. The State Treasurer shall prescribe the forms and procedures for depositing the moneys.

(b) Notwithstanding any provision of this code to the contrary, including provisions stating funds collected are not state funds and provisions authorizing a spending unit to have one or more accounts outside the Treasury, a spending unit shall comply with the State Treasurer's procedures for the receipt and disbursement of moneys not due the state and obtain written authorization from the State Treasurer before depositing any moneys in an account outside the Treasury. Upon the State Treasurer`s written revocation of the authorization, the spending unit shall deposit funds deposited in an account outside the Treasury into the Treasury in the manner and in the depository specified by the State Treasurer. The State Treasurer is the final determining authority as to whether these funds are funds due or not due the state pursuant to section two of this article.

(c) The State Treasurer shall provide the Legislative Auditor with an annual report of all accounts authorized under this section.

WV Legislature