WEST VIRGINIA CODE: §13-2C-13

§13-2C-13. No contribution by county or municipality.

No county commission or municipality shall have the power to pay out of its general funds, or otherwise contribute, any of the costs of acquiring, constructing or financing an industrial project or commercial project, to be acquired, constructed or financed out of the proceeds from the sale of revenue bonds issued under the authority of this article: Provided, That this provision shall not be construed to prevent a county or municipality from accepting donations of property to be used as a part of an industrial project or commercial project or to be used for defraying any part of the cost of any such project. The bonds issued pursuant to this article shall be payable solely from the revenue derived from the industrial project or commercial project or the financing thereof and shall not constitute an indebtedness of the county or of the municipality within the meaning of any Constitutional provision and it shall be plainly stated on the face of each bond that it has been issued under the provisions of this article and that it does not constitute an indebtedness of the county or municipality within the meaning of the Constitution of West Virginia.

No county commission or municipality shall have the authority under this article to levy any taxes for the purpose of paying any part of the cost of acquiring, constructing or financing an industrial project or commercial project. However, all necessary preliminary expenses actually incurred by a county commission or a municipality in the making of surveys, taking options, preliminary planning, and all other expenses necessary to be paid prior to the issuance, sale and delivery of the revenue bonds, may be paid by such governmental body out of any surplus contained in any item of budgetary appropriation or any revenues collected in excess of anticipated revenues, which shall be reimbursed and repaid out of the proceeds of the sale of the revenue bonds.

WV Legislature