

# **WEST VIRGINIA CODE: §13-3-10**

## **§13-3-10. Accounts of bond issues; annual statements, canceled bonds and coupons.**

The commission shall keep separate accounts for each bond issue showing in detail all receipts and disbursements: Provided, That accounts of one issuer for the same purpose may be consolidated into one account. Within thirty days after the end of the fiscal year, the commission shall submit to each issuer a statement of all receipts and disbursements of the preceding fiscal year. At the same time, the commission shall surrender to each issuer coupons and bonds which have been paid and canceled or certificates of destruction as provided for in section twelve of this article.