WEST VIRGINIA CODE: §17-28-11

§17-28-11. Excess funds; termination of user fee.

(a) When revenue bonds have been issued as provided in this article and the amount of user fees imposed pursuant to section five of this article and collected, less costs of administration, collection and enforcement, exceeds the amount needed to pay project costs and annual debt service, including the finding of required debt service and maintenance reserves, the additional amount shall be set aside in a separate fund and used to either fund transportation projects on a cash basis or retire some or all of the outstanding revenue bonds before their maturity date. The county commission may establish a call date for which bonds must be refunded with excess funds after a date determined by the county commission.

(b) Once the revenue bonds issued as provided in this article are no longer outstanding or a certified public accountant certifies that sufficient reserves have been or will be accumulated as of a specified date to pay all future debt service on the outstanding bonds, the user fee that is applicable to those specific bonds shall be discontinued. Termination of the user fee as provided in this section shall not bar or otherwise prevent the county commission from collecting user fees that accrued before the termination date.