

WEST VIRGINIA CODE: §17-3-1

§17-3-1. What constitutes fund; payments into fund; use of money in fund.

There shall be a State Road Fund, which shall consist of the proceeds of all state license taxes imposed upon automobiles or other motor or steam driven vehicles; the registration fees imposed upon all owners, chauffeurs, operators and dealers in automobiles or other motor driven vehicles; all sums of money which may be donated to such fund; all proceeds derived from the sale of state bonds issued pursuant to any resolution or act of the Legislature carrying into effect the Better Roads Amendment to the Constitution of this state, adopted in November, 1964, except that the proceeds from the sale of these bonds shall be kept in a separate and distinct account in the State Road Fund; all proceeds from the sale of state bonds issued pursuant to any resolution or act of the Legislature carrying into effect the Safe Roads Amendment of 1996 to the Constitution of this state, adopted in November, 1996, except that the proceeds from the sale of these bonds shall be kept in a separate and distinct account in the State Road Fund; all proceeds from the sale of state bonds issued pursuant to any resolution or act of the Legislature carrying into effect the Roads to Prosperity Amendment of 2017 to the Constitution of this state, adopted in October, 2017, except that the proceeds from the sale of these bonds shall be kept in a separate and distinct account in the State Road Fund; all moneys and funds appropriated to it by the Legislature; and all moneys allotted or appropriated by the federal government to this state for road construction and maintenance pursuant to any act of the Congress of the United States; the proceeds of all taxes imposed upon and collected from any person, firm or corporation and of all taxes or charges imposed upon and collected from any county, district or municipality for the benefit of the fund; the proceeds of all judgments, decrees or awards recovered and collected from any person, firm or corporation for damages done to, or sustained by, any of the state roads or parts thereof; all moneys recovered or received by reason of the violation of any contract respecting the building, construction or maintenance of any state road; all penalties and forfeitures imposed, recovered or received by reason thereof; and any and all other moneys and funds appropriated to, imposed and collected for the benefit of such fund, or collected by virtue of any statute and payable to such fund.

When any money is collected from any of the sources aforesaid, it shall be paid into the State Treasury by the officer whose duty it is to collect and account for the same, and credited to the State Road Fund, and shall be used only for the purposes named in this chapter, which are: (a) To pay the principal and interest due on all state bonds issued for the benefit of said fund, and any costs related to the issuance thereof, and set aside and appropriated for that purpose; (b) to pay the expenses of the administration of the Division of Highways; and (c) to pay the cost of maintenance, construction, reconstruction and improvement of all state roads.