WEST VIRGINIA CODE: §19-23-11

§19-23-11. Revenues from horse racing and dog racing to be paid into a special account to fund commission expenses.

All revenues collected pursuant to the provisions of this article as license taxes or pari-mutuel pools taxes on horse racing and dog racing shall be paid by the Racing Commission to the State Treasurer who shall deposit the revenues in a special account to be denominated by him or her. The revenues in the special account shall first be available to the commission to pay salaries and other budgeted expenses for the commission, not to exceed the amounts appropriated for such purposes in the budget bill for each fiscal year. Revenues in excess of the budgeted expenses of the commission shall be accumulated and transferred to the General Revenue Fund. The Racing Commission shall remit all collected revenues to the State Treasurer at least one time during each thirty-day period of each racing season, and a final remittance as to any particular horse race or dog race meeting shall be made within thirty days from and after the close of each horse race or dog race meeting.

WV Legislature