WEST VIRGINIA CODE: §20-3-17

§20-3-17. Disposition of proceeds of national forests.

Receipts from any national forest, paid to the state or its proper officers pursuant to directions of acts of Congress, are to be allocated by the Auditor to each county which has acreage located in such national forest, in the proportion which the acreage in the county bears to the total acreage of the national forest in this state. Interest or other earnings accrued upon investment of the receipts pending allocation thereof shall be allocated to the recipients of the allocations in proportion to each recipient's allocation of the receipts. Eighty percent of the funds so allocated to any county are to be paid to the Board of Education of the county to be expended by the board for the benefit of the public schools of the county. Twenty percent of the funds so allocated to any county are to be paid to the state road commission to be expended for feeder and state local service road purposes in that county.

Notwithstanding any contrary provisions of former law, any sheriff or county court of any county having charge or custody of any unexpended national forest proceeds, received under allocations made pursuant to former provisions of law, shall pay over eighty percent of the unexpended balance to the county board of education, and twenty percent thereof to the state road commission, for expenditure as provided herein.