WEST VIRGINIA CODE: §21a-8-13

§21A-8-13. Termination of state act.

In case Title IX of the Federal Social Security Act is declared unconstitutional by the supreme court of the United States or is repealed by Congress or amended with the result that no portion of the contributions required by this chapter may be credited against the federal excise tax levied by Title IX of such act, the provisions of this chapter by virtue of that fact shall become inoperative.

All assets standing to the credit of the state in the unemployment trust fund in the United States treasury shall be requisitioned promptly by the commissioner. The assets of the state's account in the trust fund shall be placed in the unemployment compensation fund and together with the assets in that fund shall be refunded pro rata to the contributors.

Money in the administration fund received from the federal government shall be dealt with by the State Treasurer pursuant to the conditions of the grant thereof to the State of West Virginia, and any assets therein which have been appropriated thereto out of the general treasury of the state by the Legislature shall revert to such general fund in the State Treasury.

Corresponding action shall be taken with respect to assets in the unemployment compensation fund, the unemployment trust fund, and the administration fund, in the event that this chapter shall be repealed by the Legislature, or declared invalid under the state Constitution by the Supreme Court of Appeals of West Virginia or invalid under the United States Constitution by the supreme court of the United States.

The commissioner is hereby granted continuing authority for the purposes of action provided for by this section in case any of the above contingencies occur.