WEST VIRGINIA CODE: §21a-8-5

§21A-8-5. Clearing account.

Upon the receipt of payments and other moneys payable into the fund under this chapter, the commissioner shall immediately deposit them in the clearing account. Refunds payable under section nineteen, article five, of payments erroneously collected, shall be made from the clearing account. Such refunds shall be made upon warrants issued by the commissioner. Interest collected on delinquent payments shall be paid out of the clearing account, upon warrants issued by the commissioner, into the State Treasury to be credited to the employment security special administration fund.

WV Legislature