WEST VIRGINIA CODE: §33-3-14a

§33-3-14a. Additional premium tax.

For the purpose of providing additional revenue for the state General Revenue Fund, there is hereby levied and imposed, in addition to the taxes imposed by §33-3-14 of this code, an additional premium tax equal to one percent of taxable premiums. Except as otherwise provided in this section, all provisions of this article relating to the levy, imposition, and collection of the regular premium tax imposed by §33-3-14 of this code shall be applicable to the levy, imposition, and collection of the additional tax imposed by this section. All moneys received from the additional tax imposed by this section, less deductions allowed by this article or §33-43-1 *et seq*. of this code for refunds and for costs of administration, shall be received by the commissioner and shall be paid by him or her into the State Treasury in accordance with §33-3-14(b) of this code for the benefit of the General Revenue Fund: Provided, That moneys received pursuant to this section pertaining to federal flood insurance policy premium taxes or private market flood insurance premium taxes shall be deposited and distributed in accordance with §33-3-14(c) of this code.

WV Legislature